

Major Head.	Minor Head.	Sub-Head.	Primary Units.
Net amount charged to Ordinary Revenues.	(1) Irrigation Works .. (2) Navigation, Embankment and Drainage Works.	....	(1) Irrigation Works. (2) Navigation, Embankment and Drainage Works.
19. Interest on Ordinary debt (Reserved).	A.—Interest on Provincial loans.  B.—Other items ..	Bombay Development loan.  ....	Interest on Provincial loans (specified).  (1) Interest payable to Central Government on— (a) Advances on account of Provincial Loan Account. (b) Advances on account of Irrigation Capital Expenditure. (c) Other advances. (2) Management of debt (Development). (3) Miscellaneous. (4) Loss of gain by Exchange. (5) Deduct interest transferred to Commercial Departments.
21. Reduction or Avoidance of Debt.	(1) Sinking funds .. (2) Other appropriations.	(1) Bombay Development Loans. (2) Other Provincial Loans.	
22. General Administration (Reserved).	A.—Salary of Governor.	....	Salary of Governor.
A.—Heads of Provinces, Executive Councils and Ministers.	B.—Sumptuary Allowance of the Governor  C.—Staff and Household of the Governor.	....  I.—Private Secretary ..  II.—Military Secretary ..	Sumptuary Allowance of the Governor.  (1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D.—Expenditure from Contract Allowance  E.—Tour Expenses ..  F.—Executive Council ..  G.—Ministers (Transferred.)	....  ....  ....	Expenditure from Contract Allowance.  Tour Expenses.  (1) Pay of officers. (2) Allowances, honoraria, etc. (1) Pay of officers. (2) Allowances, honoraria, etc.
B.—Legislative Bodies.	H.—Provincial Legislative Council.	I.—Legislative Department.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, etc. (4) Contingencies.
C.—Secretariat and Head Quarters Establishment.	I.—Civil Secretariat ..	I.—Home Department. II.—Political Department. III.—Finance Department IV.—Revenue Department. V.—General, etc., Department. VI.—Legal Department .. VII.—Separate Department. VIII.—Translator's Department. IX.—Secretariat Record Office.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) *Establishment charges payable to other Governments, Departments, etc.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
	J.—Director of Land Records and Inspector General of Registration.	....	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	K.—Local Fund Audit Establishment.	....	Establishment and other charges payable to other Governments, Departments, etc.
D.—Commissioners.	L.—Commissioner Sind.	I.—Shindhi Office.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Commissioner's Office.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, etc. (4) Contingencies. (5) Grants-in-aid, etc.
	M.—Commissioners ..	....	Same as above.
E.—District Administration.	N.—General Establishment.	I.—General Establishment.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.
		II.—Treasury Establishment.	Same as above.
	O.—Sub-Divisional Establishment.	....	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc.
	P.—Other Establishment.	I.—Allowances of District and Village Officers.	(1) Pay and allowances to District and Village Officers. (2) Allowances, honoraria, etc. (3) Contingencies.
		II.—Paragana and Village Watandars and Village expenses.	(1) Pay and allowances to District and Village officers. (2) Allowances, honoraria, etc. (3) Contingencies.
		III.—Assessment of alienated lands less quit rents.	(1) Non-service lands. (2) Service lands. (3) Village servants useful to Government.
F.—Miscellaneous.	Q.—Discretionary grants of heads of provinces, etc.	....	(1) Discretionary grants by Governors. (2) Discretionary grants by Commissioners. (3) Discretionary grants by District Officers.
	R.—Loss or gain by Exchange.		
G.—Works.			
24.—Administration of Justice (Reserved).	A.—High Court	I.—Judges ..	(1) Pay of officers. (2) Allowances.
		II.—Original side— (a) Registrar Prothonotary.	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		(b) Translator	(1) Pay of officers. (2) Pay of Establishment. (3) Allowances, honoraria, etc. (4) Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
24—Administration of Justice (Reserved)— <i>contd.</i>		III.—Appellate Side—	
		(a) Registrar ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		(b) Reporters ..	(1) Pay of officers. (2) Pay of establishment. (3) Contingencies.
		(c) Translators ..	(1) Pay of establishment. (2) Allowances, honoraria, etc.
		IV.—Commissioner Taxing Master. and	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		V.—Clerk of Insolvency ..	(1) Pay of establishment. (2) Allowances, honoraria etc. (3) Contingencies.
		VI.—Clerk of the Crown ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		VII.—Sheriff ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	B.—Law Officers ..	I.—Presidency Law Officers.	(1) Pay of officers. (2) Allowances, honoraria, etc. (3) Contingencies.
		II.—High Court Pleader ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies.
		III.—Mofussil Establish-ment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	C.—Administrator General and Official Trustee.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D. Coroner's Court ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	E.—Presidency Magistrate's Court.	I.—Presidency Magistrate.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	F.—Judicial-missioner	Com- ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Process serving establishment.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
24.—Administration of Justice (Reserved). <i>contd.</i>	G.—Civil and Sessions Court.	I.—District and Sessions Judges.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Subordinate Judges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
		III.—Process serving establishment.	(1) Pay of establishment. (2) Allowances.
	H.—Courts of Small Causes.	I.—Presidency Courts ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Mofussil Courts ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	I.—Criminal Courts ..	I.—General Establishment.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Judicial Establishment.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	J.—Pleadship Examination charges.	....	....
	K.—Loss or gain by Exchange.	....	....
25, Jails and Convict Settlements (Reserved).	A.—Jail ..	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Officers—	
		(a) Presidency Jails ..	Pay of officers.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		III.—Establishments—	
		(a) Presidency Jails ..	Pay of establishment.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		IV.—Allowances—	
		(a) Presidency Jails ..	Allowances, honoraria, etc.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Convict Camps.	
		V.—Dietary charges—	
		(a) Presidency Jails ..	Contingencies.
		(b) Central Jails.	
		(c) District Jails.	
		(d) Lock Ups.	
		(e) Convict Camps.	



Major Head.	Minor Head.	Sub-Head.	Primary Units.
25, Jails and Convict Settlements (Reserved) <i>contd.</i>		VI.—Hospital Charges— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencies.
		VII.—Clothing and Bedding of Prisoners— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencies.
		VIII.—Sanitation charges— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencies.
		IX.—Charges for moving prisoners— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencies.
		X.—Miscellaneous Services and Supplies— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencie.
		XI.—Contingent Charges— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencies.
		XII.—Extraordinary charges for live-stock and tools and plant— (a) Presidency Jails (b) Central Jails. (c) District Jails. (d) Lock Ups. (e) Convict Camps.	Contingencies.
		XIII.—Settlement Criminal Tribes.	of (1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Works, Repairs, etc. (6) Special Charges.
	B.—Jail Manufactures ..	I.—Presidency Jails II.—Central Jails III.—District Jails IV.—Convict Camps V.—Works .....	Contingencies (under each class of jail) works.
	C.—Works ..	.....	Works, Repairs, etc.
	D.—Expenditure in England. ....	.....	.....
	E.—Loss or gain by Exchange. ....	.....	.....
26, Police (Reserved).	A.—Presidency Police ..	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—City Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
26, Police (Reserved)— <i>contd.</i>		III.—River, Harbour or Marine Police.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
		V.—Music—Licensing Department ..	(1) Pay of establishment. (2) Contingencies. (3) Establishment charges recoverable from other Governments and Departments.
		VI.—Guards for Public Buildings.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		VII.—Special Police (Charged to the parties concerned).	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		VIII.—Hospital Charges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		IX.—Motor, etc., Licensing Department.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
		X.—Public and conveyances Licensing Department.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Establishment charges recoverable from other Governments and Departments.
		XI.—Establishment for the working of the Glanders and Farcy Acts.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		XII.—Cattle pounds ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	B.—Superintendence ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	C.—District Executive Force.	I.—District Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Other Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	D.—Village Police ..	....	(1) Pay of establishment. (2) Allowances, honoraria, etc.
	E.—Special Police ..	I.—Agency Police ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Mewasis ..	Pay of establishment.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
26, Police (Reserved)— <i>contd.</i>		III.—Bhil Nemruk ..	Pay of establishment.
		IV.—Camel levy ..	(1) Pay of establishment. (2) Allowances, etc.
		V.—Dangs Police ..	(1) Pay of establishment. (2) Allowances, etc.
	F.—Railway Police ..	(For each Railway) ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	G.—Criminal Investigation Department. ....	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	H.—Loss or gain by Exchange) ..	.....	.....
	I.—Expenditure in England. ....	.....	.....
27, Ports and Pilotage (Reserved).	A.—Pay and allowances of officers and men afloat. ....	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
B.—Minor Ports.	B.—Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels. ....	.....	Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.
	C.—Ports establishment. ....	Charges for the Survey of Steam vessels. ....	Establishment charges payable to other Governments and Departments.
	E.—Miscellaneous ..	.....	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	F.—Loss or gain by Exchange. ....	.....	.....
30, Scientific Department (Reserved and Transferred).	A.—Museums (Transferred). ....	.....	Grants-in-aid, contributions and donations.
	B.—Donation to Scientific Societies (Transferred). ....	.....	Grants-in-aid contribution, and donations.
	C.—Hydro-Electric Survey (Reserved). ....	.....	Hydro-Electric Survey.
	D.—Loss or gain by Exchange. ....	.....	.....
31, Education (Transferred).	A.—Grants to Universities. ....	.....	Grants-in-aid contributions and donations.
A.—University.	B.—Government Arts Colleges. ....	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc.
	C.—Grants to non-Government Arts Colleges. ....	.....	Grants-in-aid, contributions and donations.
	D.—Government Professional Colleges. ....	I.—Law Colleges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.

\* 31, Education (Reserved), Heads to be opened according to the requirements of the province.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
31, Education (Transferred). A.—University—contd.		II.—Engineering College, Poona.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Scholarships.
		III.—Royal Institute of Science, Bombay.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		V.—Training College for Secondary Teachers.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		V.—Sydenham College of Commerce.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid, etc.
	E.—Grants to non-Government Professional Colleges.	....	Grants-in-aid contribution and donations.
B, Secondary..	F Government Secondary Schools	I.—Secondary Schools for Boys.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Secondary Schools for Girls.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	G.—Direct grants to non-Government Secondary Schools.	....	Grants-in-aid, etc.— (a) recurring, (b) non-recurring..
	H.—Grants to local bodies for Secondary Education.	....	Grants-in-aid, etc.— (a) recurring, (b) non-recurring.
C, Primary ..	I.—Government Primary Schools.	I.—Primary Schools for Boys.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Scholarships.
		II.—Primary Schools for Girls.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Scholarships.
	J.—Direct grants to non-Government Primary Schools.	....	Grants-in-aid, etc.— (a) recurring, (b) non-recurring.
	K.—Grants to local bodies for primary education.	....	Grants-in-aid, etc.— (a) recurring, (b) non-recurring.
D, Special ..	L.—Government Special Schools	I.—Training Schools for Boys.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		II.—Training Schools for Girls.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
31, Education (Transferred). D, Special— <i>contd.</i>		III.—School of Art ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		IV.—Technical Institute, Ahmedabad.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		V.—Reformatory Schools ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		VI.—Commercial School, Broach.	(1) Pay of establishment. (2) Contingencies.
	M.—Direct grants to non-Government special schools.	....	Grants-in-aid, etc.— (a) recurring, (b) non-recurring.
	N.—Grants to local bodies for special education.	....	Grants-in-aid, etc.— (a) recurring, (b) non-recurring.
E, General ..	O.—Direction ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	P.—Inspection ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments and Departments.
	Q.—Scholarships ..	....	Scholarships in Arts Colleges, Professional Colleges, Secondary Schools, Primary Schools and Special Schools.
	R.—Miscellaneous ..	I.—Grants for the encouragement of literature.	(1) Allowances, etc. (2) Contingencies. (3) Grants-in-aid, etc.
		II.—Sind Book Depot ..	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		III.—Charges in connection with Indian Students in England.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	S.—Expenditure in England.	IV.—Examination charges. ....	(1) Contingencies. ....
	T.—Loss or gain by Exchange.	....	....
32, Medical (Transferred).	A.—Medical establishment.	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—District Officers. Medical	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Reserve Subordinates. Medical	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
32, Medical (Transferred) —contd.	B.—Hospitals and Dispensaries.	I.—Presidency Hospitals and Dispensaries.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
		II.—Mofussil Hospitals and Dispensaries.	(4) Contingencies. (5) Grants-in-aid, etc. (6) Establishment charges recoverable from other Governments, Departments, etc.
		III.—Grants to Hospitals and Dispensaries. ....	Grants-in-aid, etc.
	C.—Grants for medical purposes.		Grants-in-aid, etc.
	D.—Medical Colleges and Schools.	I.—Medical Colleges ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
		II.—Medical Schools ..	(4) Contingencies. (5) Grants-in-aid, etc. (6) Scholarships.
	E.—Lunatic Asylum ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
	F.—Chemical Examiners.	....	(4) Contingencies. (5) Grants-in-aid, etc.
	G.—Loss or gain by Exchange.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
	H.—Expenditure in England.	....	(4) Contingencies.
33, Public Health (Transferred).	A.—Public Health Establishment.	I.—Director's and Assistant Director's establishment (including Port Health establishment).	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Scholarships. (6) Establishment charges recoverable from other Governments, Departments, etc.
		II.—Public Health Laboratory for Sind.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Belgaum Vaccine Institute.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
		IV.—Local Establishment. Vaccine	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		V.—Public Health Laboratory, Poona.	(4) Grants-in-aid, etc. (1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc.
		VI.—Sanitary Engineer	(4) Contingencies. (1) Pay of officers. (2) Pay of establishment (3) Allowances, honoraria, etc.
			(4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments; etc.
		I.—Grants ..	Grants-in-aid, etc.
		II.—Pilgrim Charges	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies.
	B.—Grants for Public Health purposes.		

Major Head.	Minor Head.	Sub-Head.	Primary Units.
33, Public Health (Transferred)— <i>contd.</i>		III.—Consulting Surveyor..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies.
	C.—Expenses in connection with epidemic diseases.	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies. (5) Establishment charges recoverable from other Governments, Departments, etc.
	D.—Bacteriological Laboratory.	.....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Contingencies.
	E.—Pasteur Institutes ..	.....	(1) Original Works. (2) Repairs. (3) Tools and Plant. (4) Other charges.
	F.—Works ..	.....	(1) Original Works. (2) Repairs. (3) Tools and Plant. (4) Other charges.
	G.—Loss or gain by Exchange. H.—Expenditure in England.	..... .....	..... .....
34, Agriculture (Transferred).	A.—Agriculture	—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Agricultural Research and Propaganda.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Expert Staff ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		IV.—Agricultural Education.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Scholarships.
		V.—Experimental Farms ..	(1) Pay of establishment. (2) Allowances, honoraria etc. (3) Contingencies.
		VI.—Botanical Gardens ..	(1) Pay of establishment. (2) Allowances, honoraria etc. (3) Contingencies.
		VII.—Special experiments.	Contingencies.
		VIII.—Miscellaneous ..	Contingencies.
	B.—Veterinary Charges	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies.
		II.—Veterinary Instruction.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies. (5) Scholarships.
		III.—Hospitals and Dispensaries.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria etc. (4) Contingencies. (5) Grants-in-aid. (6) Establishment charges recoverable from other Governments and Departments.
		IV.—Prizes ..	Contingencies.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
34, Agriculture (Transferred) contd.		V.—Breeding operations ..	(1) Contingencies. (2) Establishment charges recoverable from other Governments and Departments.
		VI.—Subordinate Establishment.	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies. (4) Special charges. (5) Establishment charges recoverable from other Governments and Departments.
	C.—Co-operative Credit ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. (5) Grants-in-aid.
	D.—Works ..	....	Works.
	E.—Loss or gain by Exchange.	....	....
35, Industries (Transferred).	A.—Industries ..	I.—Direction ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Industrial Education ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, etc. (4) Scholarships. (5) Contingencies.
		IV.—Industrial Development.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Scholarships. (5) Contingencies.
		V.—Miscellaneous ..	(1) Allowances, etc. (2) Contingencies.
37, Miscellaneous Departments (Reserved and Transferred).	B.—Fisheries ..	....	(1) Pay of officers. (2) Contingencies.
	C.—Loss or gain by Exchange.	....	....
	A.—Inspection of factories.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	B.—Inspection of Steam Boilers.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	C.—Provincial Statistics, etc.	....	....
	D.—Preservation and Translation of ancient manuscripts.	....	Contingencies.
	E.—Examinations ..	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.



Major Head.	Minor Head.	Sub-Head.	Primary Units.
37, Miscellaneous Departments (Reserved and Transferred) — <i>contd.</i>	F.—Miscellaneous	I.—Labour Office	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Director of Information.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		III.—Controller of rent	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
		IV.—Commissioner under the Workmen's Compensation Act.	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	G.—Loss or gain by Exchange.	....	....
41, Civil Works (Reserved and Transferred).	A.—Original Works— Buildings— Land Revenue Excise .. .. Stamps .. .. Forest .. .. Registration .. General Administration. Administration of Justice. Jails and Convict Settlements. Police .. .. Ports and Pilotage (minor ports). Scientific Departments. Education (other than European and Anglo-Indian Education). Medical .. .. Public Health .. Agriculture .. Industries .. .. Civil Works .. Stationery and Printing. Miscellaneous Departments. Original Works—Communications. Original Works—Miscellaneous. B.—Repairs .. .. C.—Establishment .. .. D.—Tools and Plant .. .. E.—Grants-in-aid .. .. F.—Suspense .. .. G.—Deduct—English cost of stores and establishments. H.—Loss or gain by Exchange.		Land Revenue. Excise. Stamps. Forest. Registration. General Administration. Administration of Justice. Jails and Convict Settlements. Police. Ports and Pilotage (minor ports). Scientific Departments. Education (other than European and Anglo-Indian Education). Medical. Public Health. Agriculture. Industries. Civil Works. Stationery and Printing. Miscellaneous Departments. Original Works—Communications. Original Works—Miscellaneous. (1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. Tools and Plant. Grants-in-aid. Suspense. Deduct—English cost of stores and establishments. ....

## FINANCIAL RULES

Major Head.	Minor Head.	Sub-Head.	Primary Units.
45, Famine Relief and Insurance (Reserved).			
A. Famine Relief.	(1) Salaries and establishment.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	(2) Relief Works	I.—Communications II.—Irrigation Works III.—Other Works	Communications. Irrigation Works. Other Works.
	(3) Relief to people employed otherwise than on relief works	....	Relief to people employed otherwise than on relief works.
	(4) Gratuitous Relief	I.—Given in Government Institutions. II.—Given at the house of the people. III.—Given in other ways.	Given in Government Institutions. Given at the house of the people. Given in other ways.
	(5) Miscellaneous	I.—Advances for aided private works. II.—Advances for artisans. III.—Measures for protection of cattle. IV.—Other expenditure	Advances for aided private works. Advances for artisans. Measures for protection of cattle. Other expenditure.
B.—Transfer to Famine Insurance Fund.	....	....	Transfer to Famine Insurance Fund.
46, Superannuation allowances and pensions.	A.—Superannuation and retired allowances.	....	Superannuation and retired allowances.
	B.—Commuted value of pensions.	I.—Paid to retired Officers. II.—Paid to other local Governments.	Paid to retired officers. Paid to other local Governments.
	C.—Compassionate Allowances.	....	Compassionate allowances.
	D.—Gratuities	....	Gratuities.
	E.—Pensions for distinguished and meritorious services.	....	....
	F.—Covenanted Civil Service pensions.	....	Covenanted Civil Service pensions.
	G.—Donation to service Funds.	....	Donation to service Funds.
	H.—Loss or gain by Exchange.	....	....
46, Stationery and Printing (Reserved).	A.—Stationery office of the Presidency.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	B.—Stationery purchased in the country.	....	....

Major Head.	Minor Head.	Sub-Head.	Primary Units.
46. Stationery and Printing (Reserved) — <i>contd.</i>	C.—Government Presses.	I.—Superintendence ..	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
		II.—Government Central Press.	
		III.—High Court Press ..	
		IV.—Alienation Department Press, Poona.	
		V.—Press of the Commissioner in Sind.	
		VI.—Jail Presses ..	
	D.—Printing at Private Presses.	....	Contingencies.
	E.—Purchase of stationery Stores.	....	....
	F.—Loss or gain by Exchange.	....	....
48. Stationery and Printing (Transferred).	A.—Stationery Stores ..	....	Stationery Stores.
	B.—Loss or gain by Exchange.	....	....
47. Miscellaneous (Reserved and Transferred).	A.—Durbar presents and allowances to vakils.	....	Durbar presents and allowances to Vakils.
	B.—Cost of books and periodicals.	....	Cost of books and periodicals.
	C.—Donations for charitable purposes.	....	Donations for charitable purposes.
	D.—Charges on account of European Vagrants.	....	Charges on account of European Vagrants.
	E.—Miscellaneous Durbar charges.	....	Miscellaneous.
	F.—Rewards for destruction of wild animals.	....	Rewards for destruction of wild animals.
	G.—Petty Establishment.	Petty establishments	(1) Pay of establishment. (2) Allowances, honoraria, etc. (3) Contingencies.
	H.—Special Commissions of Enquiry.	....	(1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies.
	I.—Irrecoverable temporary loans written off.	....	Irrecoverable temporary loans written off.
	J.—Rent, rates and taxes.	....	Rents, rates and taxes.
	K.—Contributions ..	....	Grants-in-aid, etc.
	L.—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	....	Miscellaneous charges for the treatment of patients at the Pasteur Institute.
	M.—Miscellaneous and unforeseen charges.	....	Miscellaneous and unforeseen charges.
	N.—Loss or gain by Exchange.	....	....
52-A, Forest, Capital Outlay.	Forest.	....	....

Major Head.	Minor Head.	Sub-Head.	Primary Units.
55.—Construction of Irrigation, Navigation, Embankment and Drainage Works. A.—Irrigation Works.	Works Establishment ..		Works. (1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. Tools and Plant. Suspense.
(1) Productive.	Tools and Plant Suspense ..		Deduct—Receipts and recoveries on capital account. Deduct—English cost of Stores. Loss or gain by Exchange.
	Deduct—Receipts and recoveries on capital account. Deduct—English cost of Stores. Loss or gain by Exchange.		Deduct—Receipts and recoveries on capital account. Deduct—English cost of stores. Loss or gain by Exchange.
(2) Unproductive.	Works Establishment ..		Works. (1) Pay of officers. (2) Pay of establishment. (3) Allowances, honoraria, etc. (4) Contingencies. Tools and Plant. Suspense.
	Tools and Plant Suspense ..		Deduct—Receipts and recoveries on capital account. Deduct—English cost of stores. Loss or gain by Exchange.
	Deduct—Receipts and recoveries on capital account. Deduct—English cost of stores. Loss or gain by Exchange.		Deduct—Receipts and recoveries on capital account. Deduct—English cost of stores. Loss or gain by Exchange.
B.—Navigation, Embankment and Drainage Works.			
1.—Productive.	Do.		Do.
2.—Unproductive.			
Deduct—Amount financed from Famine Insurance grants.			
Deduct—Amount financed from ordinary revenues.			
Add—Repayments of capital expenditure charged to ordinary revenues.			
Net amount not charged to Revenue.			

Major Head.	Minor Head.	Sub-Head.	Primary Units.
56-A, Capital Outlay on improvement of Public Health.	Each Individual Scheme or Project.	Works .. .. Establishment .. ..  Tools and Plant .. .. Suspense .. .. <i>Deduct—Receipts and recoveries on Capital Account.</i> <i>Deduct—English cost of stores.</i> Loss or gain by Exchange..	Works. (1) Pay of officers. (2) Pay of establishment. (3) Allowances. (4) Contingencies.  Tools and Plant. Suspense. <i>Deduct—Receipts and recoveries on Capital Account.</i> <i>Deduct—English cost of stores.</i> Loss or gain by Exchange.
59, Bombay Development Scheme.	A.—Works and Acquisition.  B.—1 Back Bay Reclamation Scheme.  B.—2 Housing Naigaum. B.—3 Housing DeLisle Road.  B.—4 East Colaba Reclamation.  B.—5 Housing Worli. B.—6 Clare Road. B.—7 Hornby Road Section. B.—8 Murzban Road. B.—9 Dadar Distillery. B.—10 Housing Raoti. B.—11 Housing Sewree. S.—1 Kurla Kirol. S.—2 Trombay North East. S.—3 Trombay North West. S.—5 Malavni. S.—6 Danda. S.—7 Khar.  S.—8 Bandra Chapel Road. S.—10 Aerodrome near Gilbert Hill.	(1) Works.  (2) Establishment including pensionary charges. (3) Tools and Plant. (4) Suspense.. (5) <i>Deduct—Receipts on Capital Account.</i> (6) Interest (the above 6 sub-heads will be under each minor head in column 2).	Same as minor heads.

Major Head.	Minor Head.	Sub-Head.	Primary Units.
9. Bombay Development Scheme— <i>contd.</i>	S.—11 Juhu.		
	S.—12 Suburban Trunk Road.		
	S.—13 Salsette Drainage.		
	S.—14 Mogra.		
	S.—15 Ambernath.		
	S.—16 Shahar		
	S.—17 Central Salsette Railway.		
	S.—18 Kiroi North.		
	S.—19 Salsette Water Supply.		
	S.—20 Khapoli Water Supply.		
	S.—21 Ambernath Water Supply.		
	S.—22 Kurla Trombay Railway.		
	S.—23 Ambernath Electric Supply.		
	G.—1 Quarters and Offices in Bombay and Salsette.		
	G.—2 Miscellaneous Works.		
	B.—Establishment ..		(1) Pay of officers. (2) Pay of establishment. (3) Allowances and honoraria. (4) Contingencies. (5) Pensionary charges.
	C.—Tools and Plant.		
	D.—Grants and Advances.		
	E.—Suspense.		
	Deduct—(a) English cost of stores— (i) Par value. (ii) Loss or gain by Exchange.		
	(b) Interest financed from ordinary funds.		
	(c) Receipts on capital accounts.		
60. Capital Outlay on Civil Works (Transferred).	A.—Original Works Buildings—		
	Land Reveaue ..		
	Excise ..		
	Stamps ..		
	Forest ..		
	Registration ..		
	General Administration.		
	Administration of Justice.		
	Jails and Convict Settlements.		
	Police ..		
	Ports and Pilotage (minor Ports).		
	Scientific Departments..		
			Primary units same as in column 2.

Major Head.	Minor Head.	Sub-head.	Primary Units.
60. Capital Outlay on Civil Works (Transferred)	Education (other than European and Anglo-Indian Education).		Primary units same as in column 2.
	Medical ..		
	Public Health ..		
	Agriculture ..		
	Industries ..		
	Civil Works ..		
	Stationery and Printing.		
	Miscellaneous Departments.		
	Original works—Communications.		
	Original works—Miscellaneous.		
	B.—Establishment ..		(1) Pay of officers. (2) Pay of establishment; (3) Allowances, honoraria, etc. (4) Contingencies.
	C.—Tools and Plant ..		Same as in column 2.
	D.—Grants-in-aid ..		
	E.—Suspense ..		
	F.—Deduct—English cost of stores and establishments.		
	G.—Loss or gain by Exchange.		
60-A. Other Provincial Expenditure not charged to Revenue.	1. Original work (a separate minor head for expenditure of each Department).		(1) Pay of officers. (2) Pay and allowances. (3) Allowances, honoraria, etc. (4) Contingencies.
	2. Grants-in-aid ..		
	3. Establishment ..		
	4. Tools and Plant ..		
	5. Suspense and Miscellaneous.		

## APPENDIX 8

RULES REGULATING THE FURNITURE FUNDS OF HIS EXCELLENCY  
THE GOVERNOR AND THE COMMISSIONER IN SIND

(See Fin. R. 269)

## Section A

*Rules regulating the Administration of the Furniture Funds of His  
Excellency the Governor of Bombay*

For the purpose of these rules, the household and table equipment supplied at the expense of the State to the official residences of the Governor is classified under the following heads:—

- (i) Furniture and carpets ;
- (ii) other equipment, i.e., crockery, cutlery, glass, plate, linen, etc.;  
and
- (iii) curtains and covers for furniture.

2. Annual maintenance grants are provided for each of the three classes of equipment described in the preceding rule. In addition, an inauguration grant in respect of the first class alone is placed at the disposal of each new permanent incumbent. Both these grants are generally termed "Furniture Funds."

3. The Military Secretary to the Governor on whom devolves the responsibility for the safe custody of all equipment and the repair and renewal thereof is entrusted with the administration of these Furniture Funds.

4. (a) The maintenance grants are fixed on the following basis:—

(i) Furniture and carpets	..	2½	per cent. on capital value.
(ii) Other equipment	..	12½	do. do.
(iii) Curtains and covers	..	13½	do. do.

(b) The inauguration grant calculated every year at 5 per cent. on the capital value of furniture and carpets for the entire period of a Governor's tenure of office, accumulates to the credit of his successor for the purpose of effecting such larger renewals and repairs as are required.

(c) Appendices A and B to these rules give the detailed figures in regard to these grants.

5. (a) The whole of the maintenance grants may be spent annually. And in the case of the grant for curtains and covers for furniture, new incumbents may, at their discretion, and subject to the existence of the necessary budget provision draw in advance the equivalent of 2½ years' grant ; similarly, in the third year of their office they may draw in advance an amount equal to the balance of the annual grants due in the remainder of their term.



(b) The whole of the inauguration grant may, at the discretion of the Governor and subject to the existence of the necessary budget provision, be spent in the first year of his office.

6. The balance of the various maintenance grants unexpended at the close of a financial year will not lapse, and re-appropriations between the various grants, *i.e.*, for different houses and under the three separate heads mentioned above, will be permitted, provided that the Military Secretary certifies that the equipment from which the transfer is made is complete and in good order. The Military Secretary will formally notify such transfers to the Audit office and will at the same time furnish the certificate referred to. No re-appropriation is admissible to or from the inauguration grant.

7. A complete inventory shall be maintained in the office of the Military Secretary of the furniture and carpets in each house, showing the date of supply of each article and its actual cost, together with the value originally assigned to it. One consolidated list for all the three Government Houses shall also be maintained in his office for "Other equipment."

8. Replacements of existing articles may be effected at the discretion of the Governor up to the limits of the annual maintenance grants.

•9. Unserviceable articles may be sold and written off the stock list at the discretion of the Governor, but no valuable articles should be sold unless they are certified to be worn out or have become useless, independently of considerations of personal taste. The amounts realised from the sale of unserviceable articles will be credited to the Funds on which the articles were borne.

10. Articles purchased from the inauguration grant will be entered in a separate list and will not be placed on the stock list as a matter of course; but whenever possible, they should, under the orders of the Governor, be brought on the list in substitution for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not thus brought on the stock list will, on the termination of the Governor's term of office, revert to Government and be sold by public auction unless they are purchased at a fair price by the new incumbent from his inauguration grant. The sale-proceeds of such articles will be appropriated to general revenues.

11. The inspection of the stocks and the audit of the various grants shall be carried out in accordance with the instructions contained in articles 255 and 917-20 of the Audit Code.

## APPENDIX A

[See Rule 4 (c)]

*Annual inauguration grant and the capital value of Furniture, etc.  
(as increased from time to time), on which the grant is based*

Serial No.	Orders of Government.	Capital value of furniture and carpets.	Annual grant at 5 per cent. on capital value shown in the preceding column.
		Rs.	Rs.
1	Government Order, Financial Department, No. 105 dated 10th January 1916 .. ..	2,76,600	13,830
2	Government Order, Financial Department, No. 3322 dated 13th May 1919 .. ..	14,991	749
3	Government Resolution, Finance Department, No. J—26 dated 10th July 1922 .. ..	46,136	2,307
4	Government Resolution, Finance Department, No. J—26 dated 10th July 1922 .. ..	59,812	2,991
	Total ..	3,97,539	19,877(a).

(a) The grant is automatically increased with any increase sanctioned in the capital value. (See Government Resolution, Finance Department, No. 2236 dated 8th June 1923.)

## APPENDIX B

[See Rule 4 (c)]

*Annual maintenance grant for the three Government Houses distributed among the three classes of equipment*

Serial No.	Government Houses.	Furniture and carpets (at 2½ per cent. on capital value).	Other equipment (12½ per cent. on capital value).	Curtains and covers for furniture (13·3 per cent. on capital value).
		Rs.	Rs.	Rs.
1	Bombay .. ..	4,438	8,280	895
2	Poona .. ..	3,471	1,690	760
3	Mahableshwar .. ..	2,029	910	800
	Total ..	9,938	10,880	2,455
	Grand total ..	Rs. 23,273 (a)		

(a) Temporarily enhanced by 50 per cent. for the year 1925-26 (Secretary of State's telegram dated 19th January 1925 printed in Government Resolution, Finance Department, No. 2236 dated 27th January 1925). Such enhancements were also sanctioned during each of the five preceding years.

*Note.*—Foot-note (a) to Appendix A applies here also. As a matter of practical convenience, however, it has been decided that the increase in the maintenance grants should take effect from the beginning of the financial year following the date of purchase of the additional equipment.

## Section B

*Rules regulating the administration of the Furniture Fund of the Commissioner in Sind*

(1) The care of all the articles in Government House, Karachi, provided at Government expense and the responsibility for their repair and renewal will rest with the Commissioner in Sind who will be entrusted with the administration of the inauguration and maintenance grants.

(2) The balance of the maintenance grants under (1) office furniture and carpets and (2) curtains, unexpended at the close of the financial year, will not lapse and re-appropriation between the two grants is admissible, provided the Commissioner in Sind certifies that the equipment from which the transfer is made is complete and in good order. The Commissioner will formally notify such transfers to the Accountant General, and will, at the same time, furnish the certificate above referred to. No re-appropriation is admissible to or from the inauguration grant under furniture and carpets.

(3) A complete inventory will be maintained in the office of the Commissioner in Sind of the furniture and carpets in Government House showing the date of supply of each article and its actual cost.

(4) Replacements of existing articles may be effected at the discretion of the Commissioner in Sind up to the limits of the annual maintenance grants and subject to the conditions laid down in the following rule :—

All articles except curtains and covers for furniture purchased from the annual maintenance grants must be entered in the stock lists. While rigid adherence to the stock comprised under the sanctioned capital value is unattainable, additions to such stock at the expense of the annual maintenance grants should, as far as possible, be avoided, and if at any time it is found that the sanctioned capital value of the stock is exceeded by more than 5 per cent. through additions which have been made from the annual maintenance grants, the Commissioner in Sind shall report the matter to the Government.

(5) Unserviceable articles may be sold and written off the stock list at the discretion of the Commissioner in Sind, but no valuable articles should be sold unless they are certified to be worn out or have become useless, independently of considerations of personal taste. The amounts realised from the sale of unserviceable articles will be credited to the funds on which the articles were borne.

(6) The inauguration grant for furniture and carpets will not be subject to the rules governing the maintenance grants. Articles purchased from it will be entered in a separate list and will not be placed on the stock list as a matter of course ; but whenever possible, they should, under the orders of the Commissioner in Sind in writing, be brought on the list in substitution for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not thus brought on the stock list will, after every five years or in the event of the transfer or retirement of the permanent incumbent before that period, revert to Government from the date of his handing over charge and be sold by public auction unless they are purchased at their proper value by the new incumbent from the accumulated renewal grant. The sale-proceeds of such articles will be appropriated to general revenues. Short acting incumbencies should count as part of the permanent incumbency for the purpose of calculating the inauguration grant of the next incumbent.

(7) The audit of grants and check of the stock will be made every second year by the Accountant General or one of his Assistants. The Executive Engineer, Karachi Buildings, will inspect the furniture at the same time as the Accountant General or his Assistant and will satisfy himself that the furniture is being properly maintained in good and serviceable order.

(8) The allotment for the upkeep of curtains and furniture covers will not be subject to detailed audit, and these articles should not be entered in the regular stock list.

*Page 199, Appendix 9—*

(i) *Add the following to rule 1 in this Appendix :—*

“ Piece-workers in pensionable service requiring anti-rabic treatment, may be granted the same concessions as are available to other Government servants.”

(ii) *Add the following to the Note below rule 2 in this Appendix :—*

“ In the case of piece-workers in pensionable service, average emoluments may be determined on the basis of past twelve months' earnings.”

(G.R., G.D., 552, dated 29th June 1932.)

(Correction No. 367, Financial Publication No. I,  
dated 10th September 1932.)

## APPENDIX 9

(See Fin. Rule 111-A).

CONCESSIONS GRANTED BY GOVERNMENT TO PERSONS  
UNDERGOING ANTI-RABIC TREATMENT

1. A Government servant whether temporary or permanent paid from Central or Provincial Funds or from Port or Marine Funds administered by Government will receive treatment free at any authorised centre. The term Government servant does not include a Government servant on foreign service or in Municipal or Local Fund service.

2. Any Government servant who has been bitten by a rabid animal and who is too poor to proceed to a centre for treatment at his own expense may, provided that he is drawing not more than Rs. 100 a month be granted—

(i) his actual travelling expenses to the nearest centre for treatment and back, viz. :—

(a) single third class fare each way by railway, (b) for journeys by road or river, the actual cost of transit not exceeding the amount admissible under rule. Expenses for the return journey should be paid to the patient at the treatment centre after the treatment is finished by the Treasury Officer at that Station on production of a discharge certificate from the medical officer in charge of the Centre.

(ii) an advance of one month's pay,

(iii) three weeks' casual leave or when the appointment of a substitute is found necessary three weeks' leave on average pay which will not be debited to the leave account, any leave required in excess being treated as leave on average pay or leave on medical certificate.

*Note.*—The words 'not more than Rs. 100 a month' according to this rule and the word 'pay' according to this and subsequent rules should be interpreted as referring to monthly pay as defined in Fundamental Rule 9 (21).

3. Government servants drawing not more than Rs. 25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to and from the centre for treatment at the rate of daily allowance admissible under Supplementary Rule 152 under Fundamental Rule 44:

4. A Government servant who has difficulty in finding at once the means to enable him to proceed to a centre for treatment and whose pay exceeds Rs. 100 but does not exceed Rs. 500 a month may be granted an advance not exceeding the amount admissible under paragraph 2 (i); and may also be granted an advance of one month's pay and three weeks' casual leave, provided that, if the absence of such Government servant makes it necessary for a substitute to be appointed, the period of absence upto three weeks may, under orders of Government, be treated

as leave on average pay (though that period will not be debited to his leave account), and not as casual leave. Any further leave required would be treated as leave on average pay or leave on medical certificate.

5. Any Government servant drawing not more than Rs. 500 a month a member of whose family is bitten by a rabid animal and who has difficulty in finding means for sending him or her to a centre for treatment may be granted an advance not exceeding the actual travelling expenses admissible under 2 (i) *plus* one month's pay. If he does not draw more than Rs. 100 a month an advance of the travelling expenses of an attendant, if necessary, may be given to a similar amount. In the case of Government servants whose pay does not exceed Rs. 50 (or in the case of those drawing over Rs. 50 but not over Rs. 100 where special circumstances exist) the recovery of the amount advanced as travelling expenses of the attendant may be waived altogether or in part as the Head of the Department thinks fit. The Head of the Department may also in special cases waive the recovery of the amount advanced for travelling expenses of the members of families of Government servants whose pay does not exceed Rs. 50 a month.

#### CONCESSIONS TO INDIGENT PERSONS NOT EMPLOYED IN THE PUBLIC SERVICE

6. Any indigent person who has been bitten by a rabid animal, and who in the opinion of any officer authorised to grant this concession is unable to proceed to a centre for treatment at his own expense may be granted his actual travelling expenses to the centre, viz., (a) single third class fare each way by railway, (b) for journeys by road or river the actual cost of transit, (c) maintenance allowance at the following rates :—

Europeans and Eurasians, one rupee during the journey and Rs. 2-8-0 during treatment ; Indians, four annas during the journey and four annas during treatment, except when the treatment is administered in Bombay where the maintenance allowance shall be six annas.

These concessions except at the discretion of the medical officer in charge of the centre for treatment, are not admissible to patients living within one hour by passenger train or 10 miles by road or river from the centre for treatment and they will not be payable when the patient is accommodated and fed free of charge in a Government hospital.

7. No person or member of the family of a person who pays more than Rs. 50 land tax per annum or whose income from any source other than land exceeds Rs. 30 per month, shall ordinarily be classed as indigent, nor shall any person be classed as indigent who has at the time or can obtain from relatives the means of paying his expenses.

8. All officers of the Civil Veterinary Department of whatever class are to be treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by their journeys to and from Parel or any other centre, and their residence there for treatment, subject to the proviso that this concession is admissible only to an officer who comes into contact with a rabid or suspected animal while actually discharging his official duty.

## No. 421

*Page 200, Appendix 9, Rule 8 as substituted by correction slip No. 272,  
dated 18th July, 1931—*

*Insert a comma and the word “leave” after the words “travelling allowance” occurring in line 3 of this rule.*

(G.M., 736/33-5435-C, dated 31st May, 1934.)

(Correction No. 421, Financial Publication No. I,  
dated 30th June, 1934.)



*Page 200, Appendix 9—*

*Substitute the following for the existing rule 8 in this Appendix :—*

“ 8. A Government servant of the Civil Veterinary Department or the Medical Department will be treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by his journeys to and from Parel or any other centre and his residence there for treatment, provided that he came into contact with a rabid or suspected animal or with a case of hydrophobia while actually discharging his official duty.”

(File S. 63.)

(Correction No. 272, Financial Publication No. I,  
dated 18th July 1931.)

*Page 200, Appendix 9—*

*Insert the following as rule 5-A—*

“5-A. The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the ‘substantive pay’ for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government; so far as the three weeks’ leave on average pay mentioned in rule 4 is concerned.”

(Correction No. 241 dated 1st June 1929  
to Civil Account Code, Volume I.)

(Correction No. 277, Financial Publication No. I.  
dated 18th July 1931.)

## No. 59

• *Page 200, Appendix 9—*

*Insert the following as a new rule in Appendix 9 :—*

“ 7-A. The actual travelling expenses of indigent persons coming from local board areas for anti-rabic treatment to the nearest institutions opened by Government and notified to be suitable for such purpose and their maintenance and treatment charges shall be paid by the Local Board concerned at the rates and on the conditions prescribed in rule 6 or at such other rates as may be prescribed from time to time.”

(G. R., G. D., No. 4453, dated 19th August 1924.)

(Correction No. 59, Financial Publication No. I, dated  
15th May 1928.)

## No. 210

*Page 201, Appendix 9—*

*Insert the following in the list of officers in rule 9 in this Appendix :—*

“(18) Forest Officers not below the rank of a Range Forest Officer.”

(G.R., R.D., 4690/28 dated 12th June 1930.)

(Correction No. 210, Financial Publication No. I,  
dated 12th August 1930.)

9. The officers named below are empowered to grant the above mentioned concessions except the maintenance allowance and return journey charges of indigent patients which will be paid at the local treasury at the centre for treatment. Such Government servants can authorise the immediate departure for a centre for treatment of any person belonging to any of the classes of persons specified whether Government servants or indigent persons unconnected with Government service :—

- (1) Commissioned Medical Officers.
- (2) Officers of the Bombay Medicinal Service.
- (3) Military Assistant Surgeons.
- (4) Other Gazetted Medical Officers.
- (5) Government officers of the Subordinate Medical Service in charge of Dispensaries.
- (6) Revenue Officers not below the rank of a Mahalkari.
- (7) All Public Works Department Officers of rank not lower than Assistant Engineer and any Public Works Department Officer or subordinate holding charge of a sub-division.
- (8) All Political Agents, Assistant Political Agents, Deputy Assistant Political Agents and Thanadars.
- (9) All Police Officers of rank not lower than a Sub-Inspector.
- (10) All Cantonment Magistrates and Assistant Cantonment Magistrates.
- (11) All Superior Officers of the B. B. & C. I. Railway.
- (12) The Commissioner of Customs, Salt and Excise and the Deputy Commissioners and Assistant Collectors of Salt and Excise. Additional Officers for Bombay City.
- (13) The Municipal Commissioner for the City of Bombay.
- (14) The Health Officer of the Bombay Municipality.
- (15) The Senior Assistant to the Health Officer, Bombay Municipality.
- (16) The Presidency Magistrates.
- (17) Officers of the Civil Veterinary Department not below the rank of Veterinary Assistants.

After consulting wherever possible one of the Medical Officers referred to in (1) to (5) above.

(18) *Forest officers not below the rank of a Range Forest Officer.*  
 10. An intimation is to be sent by the despatching officer either with the patient or with as little delay as possible after the despatch of the patient to the medical officer in charge of the centre for anti-rabic treatment.

11. All advances made to Government servants under these rules should ordinarily be recovered in three equal monthly instalments as provided in Subsidiary Rules 59/61 under Treasury Order 16.

## APPENDIX 10

## CLASSIFICATION OF MENIALS IN THE BOMBAY PRESIDENCY

*(See Fin. R. 84)*

*Note.*—Government are considering the classification of menial appointments in this Presidency and a complete list will be inserted as soon as the classification is made.

No. 167.

*Page 202, Appendix 10, referred to in Financial Rule 84—*

*Rescind this appendix.*

(File 3756.)

(Correction No. 167, Financial Publication No. I.  
dated 28th September 1929).

## APPENDIX 11

(See Fin. R. 162)

## FORM A

*Security bond for advance*

I \_\_\_\_\_  
 resident of \_\_\_\_\_ in the \_\_\_\_\_  
 \_\_\_\_\_ taluka of the \_\_\_\_\_ District, accept the  
 position of surety to Mr. \_\_\_\_\_  
 for rupees \_\_\_\_\_ on account of advance  
 to be made to him for the purpose of carrying out the work he has  
 contracted to do under the agreement entered into by him with the  
 Secretary of State for India in Council on the \_\_\_\_\_  
 \_\_\_\_\_ 19 ; and guarantee that he shall repay the amount  
 so advanced by the \_\_\_\_\_ 19 .  
 Should he fail to do so I hereby agree to make good the amount of  
 advances aforesaid as may be due from him on the \_\_\_\_\_  
 to the extent of rupees \_\_\_\_\_ together with  
 such additional amount as may be due from him on account of compound  
 interest calculated at the rate fixed from time to time by the  
 Conservator.

Signed by me this \_\_\_\_\_ day of \_\_\_\_\_ 19 in  
 the presence of—

(1)

Signature

(2)

Before me,

Divisional Forest Officer.  
 \_\_\_\_\_  
 Magistrate.

## FORM B

*Agreement*

Whereas I, \_\_\_\_\_ inhabitant of \_\_\_\_\_  
 \_\_\_\_\_, in the \_\_\_\_\_ Taluka of  
 the \_\_\_\_\_ District, have contracted to carry  
 out the work of \_\_\_\_\_



(hereinafter referred to as the said work) And Whereas under the provisions of a rule under section 75, clause (d), of the Indian Forest Act, 1878, published in Government Notification in the Revenue Department, No. 5200 dated the 3rd August 1903, I have been called upon to furnish a written instrument for the due performance of the said work and for the repayment of advances of money that may be made to me in connection with the said work ; Now, therefore, I do hereby bind myself to complete the said work before the \_\_\_\_\_ 19 , to the satisfaction of the Divisional Range Forest Officer and in accordance with the instructions that may be received by me from time to time from the said officer, and I do also further bind myself to repay to the Secretary of State for India in Council through the said officer by the above mentioned date all monies outstanding against me on that date together with such amount by way of compound interest as may be due thereon as determined by the said officer.

In case of my making default in completing the said work before the time and in the manner aforesaid or in repaying the monies outstanding against me together with interest as aforesaid before the date above mentioned I bind myself my heirs and legal representatives to forfeit to the Secretary of State for India in Council the sum of rupees\* \_\_\_\_\_ (Rs. \_\_\_\_\_), which sum shall be recoverable from me as an arrear of land revenue in accordance with section 84 of the said Act.

Dated \_\_\_\_\_

Witnesses \_\_\_\_\_

Signature. \_\_\_\_\_

Before me, \_\_\_\_\_

Divisional Forest Officer.  
Magistrate.

I \_\_\_\_\_  
We \_\_\_\_\_  
inhabitant(s) of \_\_\_\_\_ in the \_\_\_\_\_  
Taluka of the \_\_\_\_\_  
District hereby declare myself surety for the above said \_\_\_\_\_  
ourselves sureties  
that he shall do and perform all that  
he has above undertaken to do and perform, and in case of his making  
any default therein I, the said \_\_\_\_\_  
We  
hereby bind myself, my heirs and legal representatives (jointly and each  
course ves, our heirs and legal representatives  
of us binds himself, his heirs and legal representatives

\* This should be equal to the maximum of advance and interest that will be allowed to stand against the contractor at any one time.

**No. 194.**

*Page 206, Appendix 13, inserted by correction slip No.      dated 19th  
October 1927—*

*Substitute the following for “ Note 2 ” inserted by correction slip  
No. 170 dated 28th September 1929 below rule 8 :—*

*“ Note 2.—The charges for the preparation and scrutiny of plans and estimates prescribed in this rule in the case of private bodies or Municipalities, etc., should also be levied in the case of any Department of the Central Government or of the Provincial Government (in the latter case when the works expenditure is debitable to the Department). These orders should take effect from the 1st August 1929 ”.*

*(G.R., P.W.D., 2992/27 dated 30th November 1929.)*

*(Correction No. 194, Financial Publication  
No. I, dated 12th March 1930.)*

*Page 206, Appendix 13, Rule 8—*

*Insert the following as Note 3 below this rule:—*

*Note 3.—As a general principle no remission of the levy of Public Works Department percentage charges should be granted to Local Bodies. In special cases, where there are good reasons for the remission of these charges such remission should be given in the shape of a grant-in-aid by the Administrative Departments concerned. Remission of Public Works Department charges should not be granted in cases in which the Local Bodies send any plans and estimates for scrutiny by a Government Engineer of their own accord or when they are under a statutory obligation to do so. But such charges should be remitted in cases in which Government compel Local Bodies to submit plans and estimate to a Government Engineer for scrutiny because they desire to satisfy themselves that the grants-in-aid are properly used. These orders should take effect from the 1st April 1933."*

(G.R., P.W.D., 6106/27, dated 11th March 1932.)

(Correction No. 358, Financial Publication No. I,  
dated 10th September 1932.)

severally) to forfeit to the Secretary of State for India in Council the sum of rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) in which the above said \_\_\_\_\_ has bound himself, or such smaller sum as shall be deemed sufficient by the \_\_\_\_\_ to cover any loss or damage which the Government may sustain by reason of such default.

Dated

Witnesses

Signature.

Before me,

Divisional Forest Officer.

Magistrate.

## APPENDIX 12

RULES FOR THE CUSTODY, SUPPLY AND SALE OF STAMPS OF  
ALL DESCRIPTIONS

(1) According to Government Resolution, Revenue Department, No. 306-A dated 26th June 1922 it has been decided that the Government of India will continue to prescribe general rules for the custody, sale and supply of all kinds of stamps and stamped papers. The rules regarding this prescribed by the Government of India are contained in appendix 9 to the Civil Account Code, Volume II, 8th Edition. These rules may be followed till further orders.

(2) As regards the supply and use of service stamps by Local Funds. Rules contained in Rule 221 of Civil Account Code, Volume II, 8th Edition, should be followed.

## No. 6

Page 206, Appendix 14—

In Appendix 14 inserted by correction slip No. 31, dated 19th October 1927, in column No. 1 under the Head of Account "33-Public Health" make the following corrections:—

For the words "Except (i) to (vi) below" read "Except (i) to (x) below."

Insert the following after item (vi):—

(vii) Expenses in connection with malaria—	} General Department.	Surgeon General with the Government of Bombay.
(a) Pay of Establishment.		
(b) Contingencies.		
(c) Prevention of malaria in Bombay City.		
(viii) Expenses in connection with the Bubonic plague.	Do.	Collector of Karachi (for plague establishment at Karachi).
		Collector of Poona (for Infectious Diseases Hospital, Poona).
		Political Resident, Aden (for plague establishment at Aden and Perim).
(ix) Haffkine Institute	Do.	Surgeon General with the Government of Bombay.
(x) Pasteur Institutes	Do.	Do.

[ G. R. 3838, dated 3rd April 1928.]

(Correction No. 61, Financial Publication No. 1, dated 15th May 1928.)

No. 60

Page 206, Appendix 12—

Add the following "Note" below rule ( ) :—

"Note.—Under Rule 17 of Appendix 9 to the Civil Account Code, Volume II, Government have authorised all Treasury Officers to replenish if necessary at any time the stock of stamps with the *ex-officio* vendor in the single lock provided thereby the security furnished by him is not exceeded."

(G. R. 5212, dated 9th February 1928.)

(Correction No. 60, Financial Publication No. I, dated  
15th May 1928.)

*Page 206, Appendix 14—*

In correction slip No. 116 dated 23rd November 1928, *n* the following alterations :—

(i) *For* the words and figures “ Page 3, Page 11, Page and Page 13 ” appearing in the first column, *substitute* “ Page Page 22, Pages 23-24 and Page 24 ” respectively.

(ii) *For* the remarks “ For the whole matter printed on this pa appearing in the first three columns below the entry “ Page 12 of Appendix, Part III-A ”, *substitute* “ For the whole matter pri under this part ”.

(G.M. 2734/14140-C dated 10th December 1929.)

(Correction No. 195, Financial Publication

No. I, dated 12th March 1930.)



**No. 196.**

*Page 206, Appendix 14—*

In Appendix 14 inserted by correction slip No. 31 dated 19th Octo 1927, *add* the following entries below the existing entries in colur 2 and 3 against the minor head “ Miscellaneous Darbar Charges ” un the major head “ 47-Miscellaneous—Reserved ” :—

“ Political Departmenrt | Agent for Sardars in the Deccan.”

(G.R. 3837 dated 23rd August 1929.)

(Correction No. 196, Financial Publicatio  
No. I, dated 12th March 1930.)

*Page 206, Appendix 14, inserted by correction slip No. 31 dated 19th October 1927—*

In the third column against the item "Pleadership Examination Charges" under the head "24-Administration of Justice" in the list of authorities responsible for watching the progress of expenditure against appropriation for "Registrar, High Court, Appellate Side" *substitute* "Judicial Commissioner of Sind" and "Prothonotary and Senior Master, High Court".

(H.D. Memo. 7042-B dated 27th February 1930.)

(Correction No. 200, Financial Publication No. I,  
dated 12th August 1930.)

**No. 203**

*Page 206, Appendix 13, inserted by correction slip No. 30 dated 19th October 1927—*

*Add the following at the end of the first clause of rule 8 in this Appendix :—*

*“ No charges should, however, be levied on account of surveys or for the preparation of detailed plans and estimates for sanitary schemes in municipal and local board areas undertaken by the Superintending •• Engineer, Public Health.”*

*(File 2734/6739/1930.)*

*(Correction No. 203, Financial Publication No. I,  
dated 12th August 1930.)*

## No. 204

*Page 206—*

In Appendix 14 inserted by correction slip No. 31 dated 19th October 1927, *delete* the minor head “Durbar Presents and Allowances to Vakils, etc.”, and the entries shown against it in columns 2 and 3 under the major head “47-Miscellaneous—Reserved”.

(G.R., 3837 dated 6th May 1930.)

(Correction No. 204, Financial Publication No. 1  
dated 12th August 1930.)

Page 206—

In Appendix 14 inserted by correction slip No. 31 dated 19th October 1927 as modified by correction slip No. 169 dated 28th September 1928 *add* the following in column 3 against the minor head “B—Museums” under the head of Account “30—Scientific Departments” :—

“Secretary to Government, General Department [Prince of Wales Museum of Western India (including the Natural History Section)].”

(G.R. No. 3837 dated 30th July 1930.)

(Correction No. 223, Financial Publication No. I,  
dated 8th November 1930.)

Page 206—

In Appendix 14 inserted by correction slip No. 31 dated 19th October 1927, *make* the following alterations in the existing entries under the major head "47—Miscellaneous Reserved" :

(i) *Insert* the name of the "Commissioner of Police, Bombay" below the existing entries in column 3 against the minor head "A—Donations for Charitable Purposes" as the authority responsible for watching the progress of expenditure in respect to grants for charges for interring paupers, maintenance of destitute persons and other items.

(ii) In column 3 against the sub-head "Donations to Institutions"—

(a) *Omit* the names of the institutions "Infant Welfare Society" and "Home for Fallen Women" shown against the entry "Secretary to Government, Home Department", and *add* the name of the institution "Children's Aid Society, Bombay", against that entry and

(b) *insert* a new entry "Secretary to Government, Political Department (for grants to Home for Fallen Women, Widows' Home, Female Workshop, Strangers' Friend Society, Seamen's Rest, Seamen's Institution and Bombay League of Mercy)" below the entry "Secretary to Government, Home Department".

(iii) *Insert* the name of the "Commissioner of Police, Bombay", below the existing entries in column 3 against the minor head "B—Charges on account of Vagrants".

(iv) *Substitute* the entry "Political Department" for the entry "General Department" against the sub-head "Rewards for destruction of wild animals" under the minor head "B—Charges on account of Vagrants".

(v) *Omit* the item "(i) Charges on account of Destitute Pilgrims" shown in column 1 under the minor head "E—Miscellaneous and Unforeseen Charges", the existing item "(ii)" being renumbered as "(i)".

(G.R. 3837 dated 26th June 1930.)

(Correction No. 224, Financial Publication No. I,  
dated 8th November 1930.)

## No. 238

*Page 206, correction slip No. 194 dated 12th March 1930—*

*Insert the number " 30 " in the blank space after the words " Slip occurring in the first line of this slip.*

(File 2734.)

(Correction No. 238, Financial Publication No. I,  
dated 25th April 1931.)

No. 241

Page 206, Appendix 12—

*Substitute* the following for paragraphs (1) and (2) of this Appendix :—

“(1) The rules regarding the supply and distribution of stamps are contained in Appendix 9, as revised by correction slip No. 112 dated 2nd December 1929, to Civil Account Code Volume II, Eighth Edition (Reprint). Part I of the revised rules applies to all Parts of British India and Part II of the rules should be followed in the Bombay Presidency until further orders.

*Note.*—Under rule 26 of Appendix 9, as revised by correction slip No. 112 dated 2nd December 1929, to Civil Account Code Volume II, Eighth Edition (Reprint), Government have authorised all Treasury Officers to replenish at any time the stock of stamps with the ex-officio vendor in the single lock provided the security furnished by him is not thereby exceeded.

(2) As regards the supply and use of service stamps by Local Funds, Rules contained in Rule 221 of Civil Account Code Volume I, Eighth Edition (Reprint), should be followed.”

(G.R., R.D., No. 142/38 dated 23rd September 1930.)

(Correction No. 241, Financial Publication No. I,  
dated 25th April 1931.)



## No. 246

*Page 206, Appendix 13 (inserted by correction slip No. 30 dated 19th October 1927), rule 9—*

*Insert the following as 'Note' to this rule :—*

*" Note.—Establishment and Tools and Plant charges should not be waived in the case of Hospital fund schemes and other non-Government works assisted by contribution, which are eventually to become the property of Government, even if their cost is Rs. 1,000 or less. No charge for Audit and Accounts should be levied in such cases. The contribution should, for accounts purposes, be divided into two parts, the one representing a share of works expenditure and the other the usual percentages on that share to cover charge for Public Works Establishment and Tools and Plant, and the expenditure as actually incurred, together with the percentages, should be charged against it."*

(G.R., P.W.D., 9203 dated 6th January 1931.)

(Correction slip No. 246, Financial Publication No. I,  
dated 25th April 1931.)

Insert the following as Appendix 16 :—

## APPENDIX 16.

RULES REGARDING THE DESTRUCTION OF ACCOUNTS' RECORDS IN OFFICES  
RENDERING ACCOUNTS TO AUDIT OFFICES.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government with the concurrence of the Accountant General :—

- (a) The following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.  
Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of permanent character, until revised.

- (b) The following should be preserved for not less than the periods specified against them :—

Description of Records.	Period of preservation. Years.
Annual establishment return (Books of establishment) .. ..	35
Register of contingent expenditure .. ..	5
Detailed budget estimates of an office .. ..	5
Travelling allowance bills and acquittance rolls relating thereto .. ..	3
Service books .. ..	5 after death or retirement whichever is earlier.
Leave accounts of non-gazetted Government servants .. ..	3 after death or retirement.
Pension cases .. ..	5 after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures .. ..	2
Mortality return of pensioners .. ..	5
Pay bills of Government servants for whom no establishment returns are submitted and no service books are maintained .. ..	35
Pay bills of other classes of Government servants and acquittance rolls for pay and allowance (other than travelling allowance) when maintained separately (see Note 1 below) .. ..	6

*Note 1.*—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books.

*Note 2.*—The periods of preservation of account records in Public Works Offices are prescribed separately in Appendix 5 to the Bombay Public Works Department Manual, 1929.

- (c) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records only as properly appertain to the accounts audited by the Indian Audit Department for the destruction of which no specific provision exists in the rules, should be forwarded to the Accountant General, for his concurrence in their destruction before the destruction is ordered by the Head of Department.

[G.R., F.D., 5320, dated 24th November 1931.]

(Correction No. 318, Financial Publication No. I.  
dated 17th February 1932.)

Insert the following as Appendix 17 :—

“ APPENDIX 17.

RULES FOR THE ACCOUNTING OF FEES RECEIVED BY GOVERNMENT OFFICERS FOR WORK DONE FOR PRIVATE BODIES.

(i) In cases where the officer is permitted to retain the whole of the fee, he should collect it himself and the Government accounts will not be concerned.

(ii) In cases where the recoveries from the private bodies are divisible between Government and the officer concerned,

(a) If the exact amount of the fees etc. is not known beforehand, all the fees must, in the first instance, be paid into the Treasury (as far as possible by the party concerned) for credit to ‘ Deposits ’ pending final settlement when the recoveries and the payments should be disposed of as in (b) below.

(b) If the exact amount of the fees etc. is known beforehand the share due to Government should be credited as revenue of the Department to which the officer belongs and the rest should go to a deposit head for disbursement to the officer on bills prescribed for repayment of Deposits.

*Note.*—The amounts creditable to ‘ Deposits ’ will be credited to the head ‘ Civil Deposits ’—Deposits of fees received by Government Officer for work done for private bodies’.

*Exception.*—The amounts realised by Courts of Law on account of fees and travelling allowance of officers of the Public Health Department, when called upon to give evidence on behalf of private firms and individuals, should in the first instance be credited to ‘ Deposits ’ of the Court concerned and after paying the officers concerned the amount due to them the balance should be credited to the head ‘ XVII-Administration of Justice ’ in accordance with the principle of Article 181 (1) of the Audit Code, Volume I.

(iii) The Government servant concerned should prepare his bill for fees for work on behalf of private bodies, specifying therein the authority sanctioning the payment of fees, and send it to the Accountant General through the Treasury Officer concerned, for certifying the details of the amounts credited into the Treasury by the party.”

(G.R. 5059 dated 8th January 1932.)

(Correction No. 331, Financial Publication No. I,  
dated 9th June 1932.)

*Page 206, Appendix 17 (inserted by correction slip No. 231, dated 9th June, 1932)—*

*Insert the following below the heading “ Appendix 17 ” :—*

“ The following rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases where a Government servant undertaking private work is remunerated by ‘ honoraria ’ sanctioned by a competent authority even though such remuneration may bear a definite proportion to the fees realised. In the latter case, the payments are debitable to “ Allowances, Honoraria, etc.’.”

(G.R., F.D., 5059, dated 14th February, 1934.)

(Correction No. 418, Financial Publication No. I,  
dated 30th June, 1934.)

Page 206, Appendix 16, as inserted by correction slip No. 31  
dated 17th February 1932—

(i) For the existing entry "Pay bills of Government servants.....  
35 years" under clause (b), substitute the following :—

"Pay bills, and Acquittance Rolls where these are maintained  
separately, of Government servants for whom no establishment return  
are submitted and no service books are maintained.....  
35 years."

(ii) Insert the following as Note 1 under clause (b) renumbering the  
existing Notes 1 and 2 as 2 and 3 respectively :—

"Note 1.—Establishment pay bills and acquittance rolls up to and for the year 192  
should continue to be preserved for a period of 35 years."

(iii) For the words "(See Note 2 below)" occurring in the last line of  
the entry "pay bills of other classes.....6 years" under clause (b)  
substitute "(See Notes 1 and 2 below)".

[Correction No. 414, dated 2nd January 1932, to Civil Account Code,  
I, 8th Edition (Reprint).]

(Correction No. 360, Financial Publication No. I,  
dated 10th September 1932.)

*Page 206, Appendix 16—*

*Insert the following at the end of Note 1 under clause (b) :—*

“ In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations or clauses (1) and (2) of B. C. S. R. 240, as the case may be, with a view to enable the Audit office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.”

[Correction slip No. 381, dated 1st April 1931, to Civil Account Code, Volume I, 8th Edition (Reprint) and G. M. 2734/14516-A, dated 25th October 1932.]

(Correction No. 378, Financial Publication No. I.  
dated 10th January 1933.)

Page 206—

Insert the following as Appendix 15 :—

“ Appendix No. 15.

By Government Resolution No. 592, dated the 21st August 1923, Government in the Finance Department, have directed that when a Government servant applies for the grant of an advance for the purchase or building of a house the applicant's title should be examined by the Law Officers of Government before the advance is paid. References are accordingly received from time to time from the several Departments of the Secretariat regarding the title of the applicant to the house proposed to be purchased or built but the information supplied is usually insufficient for a thorough investigation of the title. The following instructions will, it is hoped, serve to show the nature of the information required :—

1. In order to show the title of the applicant the following documents and information should, as far as possible, be furnished :—

- (i) Documents of title under which the applicant acquired the property.
- (ii) Documents of title and other evidence showing the undisturbed possession of the vendor or donor or other person from whom the applicant acquired the property, or of the predecessors in title, for a period of at least 12 years prior to the date of the acquisition of the property by the applicant.
- (iii) Duly certified copies of all registered documents which cannot for sufficient reason be produced.
- (iv) Evidence that those who on the documents produced dealt with the property were adult and competent to confer a title, *e.g.*, as a sole owner, or as a manager of a Hindu joint family, or as a Hindu widow, alienating for a specific purpose allowed by law.
- (v) Evidence that there are no encumbrances on the property, and a statement that the village record-of-rights and the indexes of the village Registrars', Sub-Registrars', and District Registrars' records relative to the property in question have been examined for 12 years prior to the acquisition by the applicant.
- (vi) A certified copy of any relevant entries in the Cantonment Municipal, or Village records, or in the village record-of-rights, or Register of Mutations, relating to the land.
- (vii) Original receipts for any assessment or taxes paid in respect of the property.

(viii) A correct description of the property, its survey numbers and boundaries and a map showing it and the adjoining properties and the position of any buildings on it.

2. It is also desirable that a site plan countersigned by an officer of Government and clearly showing the dimensions and boundaries of the property should accompany the papers.

3. Translations of documents should also be furnished in all cases where the documents are in the vernaculars."

(Remembrancer of Legal Affairs' Circular No. 230 dated 25th January 1924.)

(Correction No. 197, Financial Publication  
No. I, dated 12th March 1930.)

FINANCE DEPARTMENT :

Bombay Castle, 12th March 1930.

C. B. B. CLEE,

Deputy Secretary to the Government of Bombay,  
Finance Department.



Appendix 13



## No. 30

Page 206.—

Insert the following as Appendix 13 :—

## APPENDIX 13

*Rules for the distribution of Establishment and Tools and Plant Charges*

*Note.*—These rules should be considered to be in force from 1st April 1925.

1. The accounts of Establishment and Tools and Plant charges are kept on the following principles :—

(i) The charges of a division or special office are, as a rule, met out of a single major head in the first instance.

(ii) Before closing the accounts of the year, the Audit office apportions the charges of the whole province amongst the major heads to which the cost of the works was charged.

(iii) In certain cases where this annual adjustment is unsuitable recovery of cost is effected in the accounts of the divisions concerned from time to time, by the levy of percentage charge.

(iv) Otherwise, the shares pertaining to individual works are not determined except for the purposes of certain *pro forma* accounts.

2. The establishment charges of a division or of a special office should, in the first instance, be classified under the minor head "Establishment" of the major head under which the division or office is classified for this purpose. The same major head should bear, in the first place, the charges for the ordinary tools and plant of the division, under the minor head "Tools and Plant."

3. As an exception to the foregoing rule, the undermentioned special establishments should be charged as indicated below :—

(i) Purely revenue establishment (Deputy Collectors, Zilladars Amin, etc.) employed entirely on the management of irrigation, navigation, or drainage, and assessment, etc., of connected revenue : To the sub-division "Working expenses" of the major head "XIII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept" or to the major head "15-Other Revenue Expenditure financed from Ordinary Revenues," as the case may be.

(ii) Establishment employed on large irrigation surveys for new projects. To the surveys concerned under the head "15-Other Revenue Expenditure financed from Ordinary Revenues—Miscellaneous Expenditure."

(iii) Establishment employed on famine relief works : To the head "43-Famine Relief and Insurance—A-Famine Relief."

(iv) Establishment employed in workshops of a *quasi*-commercial character : To the workshop concerned under the major head under which its maintenance charges may be classified.

4. The cost of special tools and plant, *i.e.*, tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project,

and of a nature not usually to be found in the general stores of the province, should be treated as a direct charge to the work or project, and not classified under the minor head "Tools and Plant." Similarly, tools, plant and machinery required for a workshop of a *quasi*-commercial character should be charged direct to the accounts of it.

*Note 1.*—In case of doubt, the Chief Engineer will decide whether any item of tools and plant should be classified as ordinary or special.

*Note 2.*—The cost of Tools and Plant required for use on Famine Relief should be treated as "Special" and classified in accordance with Rule 4 above.

5. Recovery of the cost of establishment and tools and plant should be made at percentage rates ( $21\frac{1}{2}$  per cent. for Establishment and  $1\frac{1}{2}$  per cent. for Tools and Plant) in the following cases up to 31st March 1925 :—

(a) Work done for Public Works divisions of other provinces.

(b) Work done occasionally for Railways, Military Works Services, Posts and Telegraphs or the Archæological Department.

(c) Work done for all other Departments, when the cost is chargeable to those departments.

(d) Non-Government works.

After April 1925 the percentage charges will be examined and readjusted, if necessary, at quinquennial intervals in consultation with the Accountant-General.

*Note 1.*—An additional charge of 1 per cent. should be recovered in respect of works of the classes referred to in items (b) excluding the works of the Archæological Department and (d) of paragraph 5 and credited to the major head "23-Audit" to cover the cost of audit and accounts establishment. In the case of works carried out for Local Boards and Municipalities, however, the additional charge of  $12\frac{1}{2}$  per cent. ( $24-11\frac{1}{2}$ ) should be recouped to those bodies by making grants-in-aid of equivalent amounts. This procedure is necessary in order that Public Works Department supervision charges (actuals) should show the true percentage in regard to works. The percentage charges at the rates prescribed above should also be levied on all contribution works commenced after 9th February 1918.

*Note 2.*—Charges on account of establishment and tools and plant should in the cases of works to be executed after 1st April 1927 be adopted at 24 per cent. for establishment and 3 per cent. for tools and plant (in lieu of  $21\frac{1}{2}$  per cent. for establishment and  $1\frac{1}{2}$  per cent. for tools and plant).

6. As an exception to paragraph 5, the establishment charge on new supplies and repairs of barrack furniture of the Military Works Services is fixed at ten per cent. on the outlay.

7. Public Works Department divisions in the Bombay Presidency should not charge each other percentage charges. If Irrigation and Roads and Buildings are ever separated or budgetted for entirely separately, the levy of Establishment and Tools and Plant will be necessary and can be arranged for, when required.

*Note.*—An exception is, however, made in the case of expenditure incurred on works of the Lloyd Barrage and Canals Construction Project by the Executive Electrical Engineer who should charge the usual percentage charges on such outlay.

8. Charges for the preparation and scrutiny of plans and estimate on behalf of private bodies or Municipalities, etc., should be levied at  $2\frac{1}{2}$  per cent. and  $1\frac{1}{2}$  per cent. respectively, of the estimated cost.

Where a building or structure is to be inspected during construction and passed after construction by the Public Works Department, the charges should not exceed 5 per cent. The Superintending Engineers of

## No. 287

*Page 206, Appendix 13 (inserted by correction slip No. 30 dated 19th October 1927), Rule 9—*

Insert the following as “ Note 2 ” to Rule 9, the “ Note ” inserted by correction slip No. 246 dated 25th April 1931, being numbered “ Note 1 ” :—

“ *Note (2).*—In cases where it is proposed to give financial assistance to a local body for work to be executed on its behalf, the procedure, indicated in paragraph 458, Note 1, Public Works Account Code, should be adopted, instead of giving a cash grant-in-aid. According to this procedure, the Government share of the expenditure will be debited to the minor head “ Grant-in-aid ”, under the major head concerned, and automatically excluded, while calculating the rebate admissible on the local body's share of the outlay on the part contribution work.”

(G.R., P.W.D., 777 dated 9th April 1931.) ●

(Correction No. 287, Financial Publication No. I.  
dated 18th July 1931.)

## No. 227

*Page 206, Appendix 13, inserted by correction slip No. 30 dated 19th October 1927—*

*Number the existing Note below rule 11 as “ Note 1 ” and insert the following as “ Note 2 ” :—*

*“ Note 2.—Where land has to be acquired for a non-Government work, separate estimates should be prepared of the cost of acquisition and of the cost of the work, and the cost of each should be separately recovered so that the expenditure on the acquisition of land should not pass through the books of the Public Works Department. If this procedure is adopted, no Establishment charges will be raised against the party concerned on account of the cost of acquiring land, and it will merely be required to pay the charges incidental to the acquisition by the Collector.”*

*(G.R., P.W.D., 366/27 dated 21st July 1930.)*

*(Correction No. 227, Financial Publication No. I,  
dated 8th November 1930.)*

Circles are empowered to fix the exact percentage to be charged according to the amount of supervision and inspection necessary.

If the plans of the buildings have been sanctioned prior to commencement of construction, the 5 per cent. should include  $1\frac{1}{4}$  per cent. for scrutiny of plans and estimates. The maximum percentage to be recovered for both scrutiny and supervision is 5 per cent.

*Note.*—Charges for the preparation of plans only or estimates only on behalf of private bodies or Municipalities, etc., should be levied at  $1\frac{1}{4}$  per cent. of the estimated cost.

9. The prescribed percentages should not be levied in the case of irrigation contribution works and repairs, provided that the works outlay in each individual case is less than Rs. 1,000. In the case of other non-Government works costing less than Rs. 1,000, applications for the remission of the prescribed percentages should be submitted for the sanction of Government. Remission of the charge is not permissible in the remaining cases, as such aid as it may be desired to give to a local body in the construction of a work in which it is interested is usually given separately in the form of a cash grant-in-aid.

10. For work done in workshops, which are of a *quasi*-commercial character, percentage charges are leviable in all cases, *i.e.*, even when work is done for public works divisions of the Province. The rates will be fixed by Government (*vide* paragraph 437 of the Public Works Account Code) and so regulated as to include 1 per cent. for audit and accounts establishment even in the case of jobs for other Divisions or Departments both of the same province and of other provinces, but such recoveries should not be credited to "23-Audit" except in the cases referred to in the opening portion of the note to paragraph 5 above.

11. The percentages referred to above are leviable on the actual outlay booked in the accounts, *i.e.*, on the net outlay in case there are any refunds or writes-back. No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision, etc., but the prescribed percentage charges for tools and plant should not be levied in the case of non-Government works on which tools and plant of the Department are not used.

*Note.*—Under this rule, even the cost of land acquired through the Civil Department is not exempt when it is adjusted in the divisional accounts as part of the cost of a non-Government work; but, if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works Accounts, no percentage charge is leviable on account of it.

12. Special cases not covered by the above rules should be considered on their own merits.

13. Recoveries made in accordance with the above rules should be classified as indicated in clause (c) of statement E of Appendix 4, to Public Works Account Code, the adjustments being made in the accounts of the divisional officer whenever the cost of work done is adjusted by charge to the deposit, remittance or other account concerned.

14. Recoveries on account of services rendered by Special Officers, other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no work

expenditure, *e.g.*, fees for advisory work. Such fees should be paid direct into the treasury, to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned, so that the cost of that establishment may be correspondingly reduced, before it is distributed over circles of superintendence, as prescribed in paragraph 17 (a).

15. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works, for which special establishment is entertained, an addition of 5 per cent. to the cost of this establishment should be made in the Audit office to cover the supervision charges thereon.

*Note.*—This rule applied also to workshops of a *quasi-commercial* character and to famine relief works, but the rate of charge will be even less than 5 per cent. in consideration of the special features of each case and will be decided by Government.

16. Thus, when the accounts of the year are about to be closed, the charges detailed below will represent the residual charges to be apportioned to the several classes of works executed in the year, other than those for which either percentage charges were levied in accordance with the above rules or special establishment was employed (paragraph 5). This apportionment will then be made in the Audit office as indicated in paragraphs 17 to 19 :—

(i) Net charges booked under the minor head  
"Establishment."

(ii) Gross charges booked under the minor head  
"Tools and Plant."

(iii) Minus the recoveries (on account of tools and plant charges) referred to in paragraph 11, whether credited to "recoveries of expenditure," "recoveries on revenue account" or receipts and recoveries on capital account.

Under several  
major heads.

*Note.*—The rules of apportionment apply also to work done for Railways, Military Works Services, Posts and Telegraphs and the Archaeological Department, when work of these Departments is carried on in any circle of Superintendence as a standing arrangement. For work done occasionally for these Departments see paragraph 5.

17. (a) The establishment charges to be distributed *pro rata* will be:—

The sum of residual establishment charges (*vide* paragraph 16) in each circle of Superintendence, *plus*—

(1) A share of the Chief Engineer's establishment equally distributed over all the circles.

(2) A share of the establishments of Consulting Architects and other Special officers, whose jurisdiction extends beyond a single circle of superintendence, equally distributed over all the circles.

(3) A share of the leave salaries paid in England (as booked under the detailed head "Establishment" of the minor head "Deduct English cost of Stores and Establishment" subordinate to the several major heads) distributed over all circles in the manner indicated in (1) above.

*Minus.*—The special charges for establishments adjusted separately under paragraph 3 in each circle.

(b) The tools and plant charges to be distributed *pro rata* will be the sum of residual charges (*vide* paragraph 16) in each circle excluding the charges booked under the major head "43-Famine Relief and Insurance—A-Famine Relief."

18. The *pro rata* distribution of the establishment or tools and plant charges determined under the rules in paragraph 17 should be made thus—

I. *For purely irrigation or mixed, Irrigation and Civil Works circles of superintendence—*

(a) The divisible establishment or tools and plant charges of each circle should be divided among the several Major heads operated on (paragraph 16) in proportion to the works expenditure under each head.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

(c) But in order to allow for the cost of supervising the work of the purely revenue establishment mentioned in paragraph 3, the works-expenditure under the major heads "XIII" and "15" should for the purpose of *pro rata* distribution of establishment charges, be doubled, and the extra establishment charges to these heads on this account should be debited as Revenue establishment charges under "XIII" and "15." This procedure assumes that the work of the executive branch is equally divided between maintenance and revenue.

II. *For circles of superintendence in which the only work executed falls under the Civil Works branch of the department—*

(a) The divisible establishment or tools and plant charges in all the circles combined should be distributed *pro rata* over the various major heads concerned (paragraph 16) on the basis of the works expenditure in all the circles combined.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

*Note.*—The debit to "41-Civil Works" under this rule should be again distributed *pro rata* between "41-Civil Works, Provincial" and "41-Civil Works, Central."

19. The "Joint Revenue Establishment" "XIII" and "15" of a circle, or other unit of distribution, should also be distributed between the major heads "XIII" and "15" *pro rata* on the works outlay under the two heads.

20. Finally, an additional charge of 1 per cent. to cover the cost of audit and accounts establishment, should be levied on work done for Railways, Military Works Services and Posts and Telegraph Departments, when works of these Departments are entrusted to the Public Works Department as a standing arrangement.

21. The apportionment should not be carried further in regular accounts, but in the *pro forma* (Administrative) accounts of individual productive or unproductive projects of Irrigation, Navigation,



*Page 206, Appendix 13 (inserted by correction slip No. 30 dated 19th October 1927)—*

*Substitute the following for the concluding sentence of rule 22 inserted by correction slip No. 115 dated 23rd November 1928 :—*

*“ Such provision should, however, be made in the project estimates for irrigation works for administrative purposes and also in estimates for works classified under the head ‘ 60-Civil Works not charged to Revenue ’.”*

*(G.R., P.W.D., 5283/27, dated 11th February 1931.)*

*(Correction No. 269, Financial Publication No. I,  
dated 18th July 1931.)*

206, Appendix 13 inserted by correction slip No. 30 dated 19th October 1927—

Insert the following as rule 22 in this Appendix :—

22. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works, any provision on account of establishment and tools and plant charges, unless percentage charges are leviable, under the rules, on actual works expenditure. For administrative purposes, such provision is, however, made in the subject estimates for irrigation works.”

(F. D. File 2734/19—9713.)

(Correction No. 115, Financial Publication No. I,  
dated 23rd November 1928 )

Embankment and Drainage Works, prepared annually by the Accountant General, suitable additions to the outlay on the projects should be made to cover the cost of establishments and ordinary tools and plant. On the basis of the figure of the establishment (or tools and plant) charges in each circle, or other unit of distribution as finally booked under the major head concerned, should be determined the percentage (to four places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

*Note.*—In the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works an indirect charge of 1 per cent., on account of audit and accounts establishment, should be levied on the works expenditure of the year.

(Correction No. 30, Financial Publication No. I,  
• dated 19th October 1927.)

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Appendix 14

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## No. 31

Page 206—

Insert the following as Appendix 14 (see note to rule 316 in Section VI of Chapter 14) :—

## APPENDIX 14

*List of authorities responsible for control over expenditure under each head of account against budget provision*

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
5A—Land Revenue— Charges of District Administration.	Revenue Department	Commissioner in Sind. } For contingencies of General Establishment of Divisions. Commissioners } Collector of Bombay. Director of Land Records.
5B—Survey and Settlement ..	Do. ..	
5C—Land Records— (1) Superintendence ..	Do. ..	Director of Land Records. Commissioner in Sind (for Superintendent, Land Records in Sind).
(2) City Land Records ..	Do. ..	Director of Land Records (for maintenance of City Surveys in Presidency Proper). Commissioner in Sind (for maintenance of City Surveys in Sind). Collector of Bombay (for Bombay City Survey). Commissioner, Central Division. Commissioner in Sind (for Tapedars in Sind). Commissioners of Divisions (for Circle Inspectors in their Divisions). Commissioner of Settlements and Director of Land Records.
(3) Alienation Office ..	Do. ..	Commissioners of Divisions.
(4) Kanungo Establishments.	Do. ..	Commissioner in Sind. Commissioner in Sind.
5D—Assignments and Compensations.	Do. ..	Commissioner of Settlements and Director of Land Records.
5E—Charges on account of Encumbered Estates. Expenditure in England ..	Do. ..	Commissioner in Sind. Commissioner in Sind.
6—Excise (except the portion of the grant allotted for the Combined Salt and Excise Departments in Sind).	Do. ..	Commissioner of Excise. Political Resident, Aden (for Excise Establishment at Aden).
6C—Combined Salt and Excise Departments in Sind. Expenditure in England ..	Do. ..	Commissioner in Sind. Commissioner of Excise.

**No. 168.**

*page 206, Appendix 14, inserted by correction slip No. 31 dated 19th October 1928—*

*Delete the words “ For charges for the sale of general and Court Fee stamps ” occurring in the third column of the list against the head 7-Stamps. ”*

*(G.R. 3837 dated 15th January 1929.)*

*(Correction No. 168, Financial Publication No. I,  
dated 28th September 1929.)*

Appendix 14 inserted by correction slip No. 31 dated 19th October  
*substitute* the following for the existing entries under “ 22-General  
 Administration—B-Legislative Bodies ” :—

Provincial Councils	Legislative	Legislative Council Office	Secretary to the Legislative Council.
Sections for Indian and Provincial Legislatures.		Legal Department	Secretary to Government, Legal Depart- ment.

(G.L., L.D., Grants-B. 42/48 dated 24th January 1929.)

(Correction No. 171, Financial Publication No. I,  
 dated 28th September 1929.)

No. 170.

Page 206—

*Appendix 13 inserted by correction slip No. 30 dated 19th October 1927—*

Number the existing Note below rule 8 as “Note 1” and insert the following as “Note 2” :—

“Note.—The charges for the preparation of plans and estimates as prescribed in this rule in the case of private bodies or Municipalities, etc., should be levied in the case of other Governments Departments, etc., when the services of the Public Works Department are used for the preparation of plans and estimates only and not for the execution of work.”

(G.M., P. W.D., 2992/27-A dated 5th August 1929.)

(Correction No. 170, Financial Publication No. I,  
dated 28th September 1929.)



# No. 169.

Page 206—

In Appendix 14 inserted by correction slip No. 31 dated 19th October 1927, *substitute* the following for the existing entries under the head of Account “ 30-Scientific Departments ” :—

A—Donations to Scientific Societies and Institutes.      General Department..      Collector of Bombay.

B—Museums      Do.      ..      Commissioner, Central Division. (Historical Museum at Satara.)  
    Commissioner, Southern Division. (Archæological Museum at Bijapur.)

(G.R. 3837 dated 22nd January 1929.) *Secretary to Govt*  
 (Correction No. 169, Financial Publication No. 1, *G.O. of Prince of Wales Museum of Western India including the Natural History Section*  
 dated 28th September 1929.)

**No. 118.**

*Page 206, Appendix 14—*

*For the figure “ 3838 ” occurring in correction slip No. 61, dated 15th May 1928 substitute the figure “ 3837 ”.*

(Correction No. 118, Financial Publication No. I,  
dated 23rd November 1928.)

**No. 117.**

*ie 206, Appendix 14 inserted by correction slip No. 31, dated 19th October 1927—*

in the third column against the item "Grants for establishment" under Part III under the head "41—Civil Works" in the list of authorities responsible for watching the progress of expenditure against appropriation. *substitute "Sanitary Engineer to Government" for "Mechanical Engineer to Government".*

(*Vide F.D. File 2734.*)

(Correction No. 117, Financial Publication No. 1,  
dated 23rd November 1928.)

## No. 116.

Page 206—

In Appendix 14 inserted by correction slip No. 31, dated 19th October 1927, make the following alterations :—

For			Read		
Head of account and details of grant	Department, etc.	Authorities responsible, etc.	Head of account and details of grant	Department, etc.	Authorities responsible, etc.
<i>Page 3 of the Appendix XIII—Irrigation, etc., Part IV.</i>					
Special Revenue Establishment: Temporary.	P. W. D.	Superintending Engineers, Indus Left Bank Circle; Central Circle, Southern Circle and Deccan Irrigation Circle.	Special Revenue, Medical and Survey Establishment (Temporary).	P. W. D.	Superintending Engineers of Circles concerned.
<i>Page 11 of the Appendix, 41—Civil Works, Part I.</i>					
Works in connection with the Central Stores and Workshops, Dapuri.	Do.	Mechanical Engineer to Government.	Works in connection with the Central Stores and Workshops, Dapuri.	Do.	Sanitary Engineer to Government.
Discretionary grants	Do.	Superintending Engineers of Circles, etc.	Discretionary grants.	Do.	Superintending Engineers of Circles, Electrical Engineer to Government; Chairman, Aden Port Trust; Sanitary Engineer to Government and other officers holding discretionary grants.
<i>Page 12 of the Appendix, Part III-A.</i>					
For the whole matter printed on this page			Part III-A Provisions for reserve with Government, two (Europe-recruited Officers, appointment of two students from the Engineering Colleges, officers reverting from deputation, meeting differences between the pay of the officers of the Bombay Service of Engineers as Executive Engineers and their substantive pay, stipends to India students	Do.	Secretary to Government, Public Works Department.

<i>For</i>			<i>Read</i>		
Head of account and details of grant	Department, etc.	Authorities responsible, etc.	Head of account and details of grant	Department, etc.	Authorities responsible, etc.
			who have completed their theoretical training in Europe and are appointed to receive practical training on Public Works, additional temporary Engineers and Subordinates, promotion of Upper Subordinates to the Bombay Service of Engineers, passage pay and candidates to be appointed to the Bombay Service of Engineers direct from the Engineering Colleges.		
			Leave allowances for Accountants on deputation to the Lloyd Barge and Canals Construction Project debitable to "41".	P. W. D.	Accountant General, Bombay.
<i>Page 13 of the Appendix, Part IV.</i>					
Tools and plant grants.	P. W. D.	Chief Engineer in Sind, etc.	Tools and plant grants.	Do.	Chief Engineer in Sind; Superintending Engineers of Circles, Electrical Engineer to Government and Sanitary Engineer to Government.

(Vide F.D. File 2734.)

(Correction No. 116, Financial Publication No. I, dated 23rd November 1928.)

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Stamps ..	Revenue Department	Superintendent of Stamps, Bombay. Commissioner } For charges in Sind. } for the sale of Commissioners } general and of Divisions. } Court fee Political Resi- } stamps. dent, Aden. }
Forests ..	Do.	Chief Conservator of Forests, Bombay Presidency.
Registration ..	Do.	Inspector General of Regis- tration.
Scheduled Taxes ..	Do.	Collector of Bombay (for expen- diture in Bombay City). Commissioner in Sind (for ex- penditure at Karachi). Commissioner, Northern Divi- sion (for expenditure at Ahmedabad and Surat). Commissioner, Central Division (for expenditure at Poona and Sholapur).
XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept.		
Refunds of Revenue on Canals.	Public Works Depart- ment.	Superintending Engineers of Circles.
<i>Part I</i>		
Extensions and improvements and maintenance and repairs to Canals.	Do.	Superintending Engineers of Circles.
Discretionary grants for exten- sions and improvements to Canals.	Do.	Superintending Engineers of Circles.
Expenditure in England on stores.	Do.	Secretary to Government, Public Works Department.
Reserves with Government for extensions and improvements and maintenance and repairs.	Do.	Secretary to Government, Public Works Department.
Provision for regrants of lapses in the previous year.	Do.	Secretary to Government, Public Works Department.
<i>Part IV</i>		
Special Revenue, Establish- ment Temporary.	Do.	Superintending Engineers, Indus Left Bank Circle, Central Circle, Southern Circle and Deccan Irrigation Circle.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
14—Interest on works for which Capital Accounts are kept.	Public Works Depart- ment.	Secretary to Government, Public Works Department.
15—Other Revenue Expendi- ture financed from Ordinary Revenues—	....	....
<b>Public Works</b>		
Refunds of Revenue on Canals.	Public Works Depart- ment.	Superintending Engineers of Circles.
<i>Part I</i>		
Works extensions and improve- ments and maintenance and repairs to Canals, Tanks, etc. (except those under the control of the Indus River Commission).	Do.	Superintending Engineers of Circles.
Surveys for new Irrigation Project.	Do.	Chief Engineer, Lloyd Barrage and Canals Construction, and Superintending Engineers of Circles.
Extensions and improvements and maintenance and repairs (including special repairs to bunds in Sind).	Do.	Chief Engineer in Sind and Secretary, Indus River Commission.
Maintenance of rain and river gauges.	Do.	Superintending Engineers of Circles.
Discretionary grants for exten- sions and improvement and maintenance and repairs to Canals, Tanks, etc.	Do.	Superintending Engineers of Circles.
Reserve with the Indus River Commission for extensions and improvements and main- tenance and repairs to bunds in Sind.	Do.	Chief Engineer in Sind and Secretary, Indus River Commission.
Reserve with Government for extensions and improvements and maintenance and repairs.	Do.	Secretary to Government, Public Works Department.
Provision for regrant of lapses in the previous year.	Do.	Secretary to Government, Public Works Department.
Pensionary charges of the Irrigation Department.	Do.	Secretary to Government, Public Works Department.
<i>Part IV</i>		
Special Temporary Establish- ments (Survey and Medical).	Do.	Chief Engineer, Lloyd Barrage and Canals Construction, and Superintending Engineer, Deccan Irrigation Circle.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
<b>Civil</b>		
15A—Irrigation Works— Works for which neither Capital nor Revenue Accounts are kept. Repairs to minor irrigation works in charge of Revenue Department.	.... Revenue Department	Commissioners of Divisions (for the grants placed at their disposal). Superintending Engineer on Special Duty.
19—Interest on Ordinary Debt.	Finance Department	Secretary to Government, Finance Department.
21—Sinking Funds ..	Do. ..	Do. do.
22—General Administration ..	....	....
<b>A—Heads of Provinces</b>		
Sumptuary allowance of the Governor.	Finance Department	Military Secretary to His Excel- lency the Governor.
Staff and Household of the Governor.	Do. ..	Private Secretary to His Excel- lency the Governor (for his own office only). Military Secretary to His Excel- lency the Governor.
Tour expenses ..	Do. ..	Military Secretary to His Excel- lency the Governor.
Executive Council and Ministers	Do. ..	Secretary to Government, Finance Department.
<b>B—Legislative Bodies</b>		
Provincial Legislative Councils (with the exception of Travel- ling Allowance to Members of the Legislative Councils and Elections for Legislative Councils).	Legislative Council office.	Secretary to the Legislative Council.
Travelling Allowance of Mem- bers of the Legislative Councils and Elections for Legislative Councils.	Legal Department ..	Secretary to Government, Legal Department.
<b>C—Secretariat and Head- quarters Establishments</b>		
Home Department ..	Home Department ..	Secretary to Government, Home Department.
Political Department ..	Political Department.	Secretary to Government, Political Department.
Finance Department ..	Finance Department.	Secretary to Government, Finance Department.
Revenue Department ..	Revenue Depart- ment.	Secretary to Government, Revenue Department.
General, Educational and Marine Departments.	General Department.	Secretary to Government, General Department.



Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Legal Department..	Legal Department..	Secretary to Government, Legal Department.
Separate Department	Separate Department.	Chief Secretary to Government, Separate Department.
Publicity Officer and Translators' Department.	Home Department (Political).	Director of Information and Oriental Translator to Government.
Secretariat Record Office	Do.	Director of Information.
Commissioner of Settlements and Director of Land Records.	Revenue Department.	Commissioner of Settlements and Director of Land Records
Local Fund Audit Establishment.	Finance Department.	Secretary to Government, Finance Department.
<b>D—General Administration</b>		
Sindhi Translator's Office	Home Department (Political).	Commissioner in Sind.
Commissioner in Sind	Revenue Department	Do. do.
Commissioners of Divisions	Do.	Commissioners of Divisions.
<b>E—District Administration</b>		
(a) General Establishment	Revenue Department.	Commissioner in Sind and Commissioners of Divisions.
(b) Sub-Divisional Establishments.	Do.	Do. do.
(c) Other Establishment	Do.	Commissioners of Divisions.
<b>F—Miscellaneous</b>		
Discretionary grants by Heads of Provinces.	Revenue Department.	Commissioner in Sind and Commissioners of Divisions.
Presents and Charities by His Excellency the Governor.	Finance Department.	Military Secretary to His Excellency the Governor.
<b>24—Administration of Justice—</b>		
<b>A—High Court.</b>		
Judges	Home Department	Prothonotary and Registrar, Original Side.
Prothonotary and Registrar, Original Side.	Do.	Do. do.
Commissioner for taking accounts and Taxing Master.	Do.	Do. do.
Clerk of Insolvency	Home Department	Prothonotary and Registrar, Original Side.
Clerk of the Crown	Do.	Do. do.
Translator, Original Side	Do.	Do. do.
Registrar, Appellate Side	Do.	Registrar, Appellate Side.
Translator, Appellate Side	Do.	Do. do.
Sheriff	Do.	Sheriff of Bombay.
Reporter	Do.	Reporter, High Court, Bombay.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
<b>B—Law Officers—</b> <b>Presidency Law Officers</b> ..	Legal Department ..	Secretary to Government, Legal Department.
High Court Pleader (except fees to Pleaders in murder cases and allowance to special Interpreter in murder cases).	Do. ..	Remembrancer of Legal Affairs.
Mofussil Establishment ..	Do. ..	Do. do.
Fees to Pleaders in murder cases.	Home Department ..	Registrar, Appellate Side.
Allowance to special Inter- preter in murder cases.	Do. ..	Clerk of the Crown.
C—Administrator-General and Official Trustee.	Do. ..	Administrator-General and Official Trustee.
D—Coroner's Court ..	Do. ..	Coroner of Bombay.
E—Presidency Magistrates' Courts.	Do. ..	Chief Presidency Magistrate, Bombay.
F—Judicial Commissioners ..	Do. ..	Judicial Commissioner of Sind.
G—Civil and Sessions' Courts (except Process-serving Establishment).	Do. ..	District Judges.
Process-serving Establishments.	Do. ..	District Judges and Collectors.
H—Courts of Small Causes— (a) Presidency Courts ..	Do. ..	Chief Judge, Bombay Small Causes Court.
(b) Mofussil Courts ..	Do. ..	District Judges of Ahmedabad and Poona and Judicial Commissioner of Sind.
I—Criminal Courts ..	Do. ..	Commissioner in Sind and Commissioners of Divisions.
Pleadership Examination Charges.	Do. ..	Registrar, High Court, Appellate Side.
25—Jails and Convict Settle- ments (except charges in connection with settlement of Criminal Tribes).	Do. ..	Inspector-General of Prisons.
Charges in connection with settlement of Criminal Tribes	Do. ..	Criminal Tribes Settlement Officer, Bombay Presidency.
26—Police—		
A—Presidency Police ..	Do. ..	Commissioner of Police, Bombay.
B—Superintendence— Presidency proper ..	Do. ..	Inspector-General of Police, Bombay Presidency.
Sind ..	Do. ..	Deputy Inspector-General of Police, Sind.
C—District Executive Force— Presidency proper (except Hospital Charges).	Do. ..	Inspector-General of Police.
Hospital Charges ..	Do. ..	Surgeon-General with the Government of Bombay.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
District Executive Force, Sind.	Home Department..	Deputy Inspector-General of Police for Sind.
District Executive Force, Aden.	Do. ..	Political Resident, Aden.
D—Police Training Schools ..	Do. ..	Inspector-General of Police, Bombay Presidency.
E—Village Police, Sind ..	Do. ..	Deputy Inspector-General of Police for Sind.
F—Special Police—Presidency Proper.	Do. ..	Inspector-General of Police, Bombay Presidency.
Special Police—Sind ..	Do. ..	Deputy Inspector-General of Police for Sind.
G—Railway Police—		
(i) B. B. & C. I. Railway ..	Do. ..	Inspector-General of Police, Bombay Presidency.
(ii) G. I. P. and M. & S. M. Railways.	Do. ..	Do. do.
(iii) Sind Railways ..	Do. ..	Deputy-Inspector General of Police for Sind.
H—Criminal Investigation Department—		
(i) Presidency proper ..	Do. ..	Inspector-General of Police, Bombay Presidency.
(ii) Bombay City ..	Do. ..	Commissioner of Police, Bombay.
(iii) Sind ..	Do. ..	Deputy Inspector-General of Police for Sind.
Expenditure in England ..	Do. ..	Inspector-General of Police, Bombay Presidency.
27—Ports and Pilotage—		
A—Pay and allowances of Officers and Men Afloat.	Revenue Depart- ment.	Commissioner in Sind.
B—Purchase of Marine Stores, etc.	Do. ..	Do.
C—Ports Establishments ..	Marine Department..	Secretary to Government, Marine Department.
D—Miscellaneous—		
Boat Establishment of the Collector of Kolaba. ..	Revenue Depart- ment.	Commissioner, Southern Division.
30—Scientific Departments—		
A—Museum .. .	General Department	Secretary to Government, General Department.
B—Donations to Scientific Societies and Institutions.	Do. ..	Director of Public Instruction.
31—Education—Reserved—		
(i) Reformatories ..	Home Department ..	Director of Public Instruction.
(ii) European Education ..	Home Department (Political).	Do. do.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
31—Education—Transferred ..	Educational Department.	Director of Public Instruction.
32—Medical .. ..	General Department.	Surgeon-General with the Government of Bombay.
33—Public Health— .. Except (i) to (vi) below ..	Do. ..	Director of Public Health. ..
(i) Port Health Establish- ment. ..	Do. ..	Surgeon-General with the Government of Bombay.
(ii) Pilgrim Charges ..	General Department.	Commissioner of Police, Bombay.
(iii) Sanitary Engineer and his staff. ..	Public Works De- partment.	Sanitary Engineer to Govern- ment.
(iv) Works .. ..	General Department.	Do. .. do.
(v) Grants for Public Health Purposes. ..	Do. ..	Secretary to Government, General Department.
(vi) Consulting Surveyor and his staff. ..	Do. ..	Consulting Surveyor to Govern- ment.
34—Agriculture—		
A—Agriculture .. ..	Revenue Department.	Director of Agriculture.
B—Veterinary charges—		
(i) Bombay Veterinary College. ..	Do. ..	Principal, Bombay Veterinary College.
(ii) Presidency proper ..	Do. ..	Superintendent, Civil Veteri- nary Department, Bombay Presidency.
(iii) Sind .. ..	Do. ..	Commissioner in Sind.
(iv) Establishment under the Glanders and Farcy Act. ..	Do. ..	Principal, Bombay Veterinary College.
C—Co-operative Credit ..	Do. ..	Political Resident, Aden (for the establishment at Aden). Registrar of Co-operative Societies.
D—Works .. ..	Do. ..	Director of Agriculture.
35—Industries—		
A—Industries .. ..	General Department.	Director of Industries.
B—Fisheries .. ..	Revenue Department	Commissioner in Sind.
37—Miscellaneous Depart- ments—		
(i) Labour Office .. ..	General Department.	Director of Information and Labour Intelligence.
(ii) Factory and Boiler Departments. ..	Do. ..	Collector of Bombay.
(iii) Commissioner for Work- men's Compensation. ..	Do. ..	Commissioner for. Workmen's Compensation.
(iv) Controller of Rent ..	Do. ..	Rent Collector, Bombay Commissioner in Sind (for Rent Controller at Karachi). Political Resident, Aden (for Rent Controller at Aden).

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
(v) Accountancy Diploma Board.	Educational Department.	Director of Public Instruction.
(vi) Civil and Military Examination Committee and Permanent Committee for Departmental Examinations.	Revenue Department.	Secretary to the Civil and Military Examination Committee and Commissioner in Sind (for examinations held at Karachi).
(vii) Board of Examiners for granting certificates of competency to Electrical Contractors and Wiremen.	Public Works Department.	Electrical Engineer to Government.
(viii) Preservation and Translation of Ancient Manuscripts.	Educational Department.	Director of Public Instruction.
<b>41—Civil Works—</b>		
<i>Part I.</i>		
Buildings, Communication and Miscellaneous works.	Public Works Department.	Superintending Engineers of Circles and Commanding Royal Engineer, Aden Brigade (for works at Aden only).
Works entrusted to Local Boards.	Do.	Local Boards concerned.
Electrical Works ..	Do.	Electrical Engineer to Government.
Sanitary and other works in connection with buildings and communication works when entrusted to the Sanitary Engineer to Government.	Do.	Sanitary Engineer to Government.
Works in connection with the Central Stores and Workshops, Dapuri.	Do.	Mechanical Engineer to Government.
Reserve with Government ..	Do.	Joint Secretary to Government, Public Works Department.
Discretionary grants ..	Do.	Superintending Engineers of Circles, Electrical Engineer to Government, Commanding Royal Engineer, Aden Brigade, Mechanical Engineer to Government and other Officers holding discretionary grants.
Reserve with Government under Discretionary grants.	....	Joint Secretary to Government, Public Works Department.
<i>Part II.</i>		
Repair grants ..	Do.	Superintending Engineers of Circles, Electrical Engineer to Government, Commanding Royal Engineer, Aden Brigade, Mechanical Engineer to Government.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Reserve with Government, ..	Public Works Depart- ment.	Joint Secretary to Government, Public Works Department.
<i>Part III</i>		
Grants for establishment ..	Do. ..	Secretary to Government, Public Works Department, Chief Engineer in Sind, Electrical Engineer to Government, Consulting Architect to Government, Mechanical Engi- neer to Government and Superintending Engineers of Circles (excluding those on Lloyd Barrage and Canals Construction).
<i>Part III-A</i>		
Provisions for reserve with Government, two Europe-recruited officers, appointment of two students from the Engineering Colleges, one Assistant Engineer reverting from deputation, formation of Subordinate Engineering Service, stipends to Indian students who have completed their theoretical training in Europe and are appointed to receive practical training on Public Works, Officers of the Indian Service of Engineers on leave, additional temporary Engineers and Subordinates, promotion of Upper Subordinates to the Bombay Engineering Service and difference between the pay of Upper Subordinates who have been promoted to the Bombay Engineering Service during the current year as Upper Subordinates and Assistant Engineers.	Public Works Depart- ment.	Secretary to Government, Public Works Department.
Provision for revision of Accountants.	Do. ..	Accountant General, Bombay
Provision for compensatory allowance to Specialist Officers.	Do. ..	Consulting Architect to Govern- ment and Electrical Engineer to Government.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Provision for stipends to Civil Engineering students.	Public Works Department.	Principal, College of Engineering, Poona, and Principal, N. E. D. Civil Engineering College, Karachi.
Provision for House Rent allowance to the officers of the Indian Service of Engineers stationed at Bombay, Thana, Salsette and Karachi.	Do.	Chief Engineer in Sind and Superintending Engineers, Indus Right Bank Circle, Indus Left Bank Circle, and Northern Circle.
Provision for leave salary and officiating allowances to clerks, storekeepers, etc.	Do.	Chief Engineer in Sind, Superintending Engineers of Circles (excepting those on Lloyd Barrage and Canals Construction), Electrical Engineer to Government, Consulting Architect to Government and Mechanical Engineer to Government.
Provision for local and House-rent allowances to certain establishments at Thana and Poona.	Do.	Superintending Engineers, Northern Circle, Central Circle and Deccan Irrigation Circle.
<i>Part IV</i>		
Tools and Plant grants	Public Works Department.	Chief Engineer in Sind, Superintending Engineers of Circles, Electrical Engineer to Government and Mechanical Engineer to Government.
Reserve with Government	Do.	Joint Secretary to Government, Public Works Department.
43—Famine Relief and Insurance— A—Famine Relief	Revenue Department	Commissioner } (for village in Sind } water supply Commissioners } grants at their of Divisions. } disposal).
		Collectors of Districts (for water supply and fodder storage grants at their disposal). Chief Conservator of Forests (for fodder storage by his department). Director of Agriculture (for Kachi storage and borings by his department). Water Diviner to Government.
B—Transfer to Famine Insurance Fund.	Finance Department.	Secretary to Government, Finance Department.
45—Superannuation Allowances and Pensions.	Do.	Secretary to Government Finance Department.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
<p>46—Stationery and Printing [except (i) to (vi) mentioned below].</p> <p>(i) Alienation Department Press.</p> <p>(ii) Press of the Commis- sioner in Sind.</p> <p>(iii) Printing at Private Presses (Land Revenue and General Administration).</p> <p>(iv) Printing at Private Presses—Administration of Justice.</p> <p>(v) High Court Press ..</p> <p>(vi) Jail Press, Aden ..</p>	<p>General Department.</p> <p>Revenue Depart- ment.</p> <p>General Department.</p> <p>Revenue Depart- ment.</p> <p>Home Department..</p> <p>Do. ..</p> <p>Do. ..</p>	<p>Superintendent, Government Printing and Stationery.</p> <p>Commissioner, Central Division.</p> <p>Commissioner in Sind.</p> <p>Commissioners of Divisions and Collectors in the Presidency proper.</p> <p>District Judge, Ahmedabad.</p> <p>Registrar, High Court, Appellate Side.</p> <p>Inspector General of Prisons.</p>
<p>47—Miscellaneous—Reserved— A—Donations for Charitable purposes.</p>	<p>Home Department</p>	<p>Commissioner in Sind. } (for charges Political Re- } for interring sident, Aden. } paupers main- Commissioners } tenance of of Divisions. } destitute per- Collectors of } sons and Districts. } other items.)</p>
<p>Donations to Institutions ..</p>	<p>General Depart- ment.</p>	<p>Secretary to Government, Home Department (for grants to Societies for prevention of cruelty to animals, salvation army, poor boxes, Bombay Vigilance Association, Infant Welfare Society, Society for protection of children, Labour home of European vagrants, and home for fallen Women).</p> <p>Secretary to Government, General Department (for the rest).</p>
<p>B—Charges on account of Vagrants.</p>	<p>Home Department ..</p>	<p>Commissioner in Sind. Commissioners of Divisions. Political Resident, Aden.</p>
<p>Rewards for destruction of wild animals.</p>	<p>General Department.</p> <p>Revenue Depart- ment.</p>	<p>Commissioner in Sind.</p> <p>Commissioners of Divisions.</p>
<p>C—Petty Establishments— Expenditure in connection with Local Assigned Revenues.</p>	<p>Do. .. General Department.</p>	<p>Commissioners of Divisions.</p>



Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
Special Commissions of Enquiry	Home Department .. Revenue Department Finance Department, etc.	Secretary to Government, Finance Department.
Irrecoverable temporary loans written off.	Finance Department.	Secretary to Government, Finance Department.
Rents, Rates and Taxes ..	General Department.  Revenue Department.	Secretary to Government, General Department. Secretary to Government, Revenue Department (for rent of trunk telephone line between Poona and Mahabaleshwar).
D—Contributions—		
(i) Allowance to Superin- tendent of Panchgani.	General Department.	Commissioner, Central Division.
(ii) Guarantee for taluka headquarters telegraph lines.	Revenue Department.	Secretary to Government, Revenue Department.
(iii) Grant-in-aid to the Poona Suburban Municipality.	General Department	Commissioner, Central Division.
(iv) Grant-in-aid to the Working Men's Hostel.	Home Department ..	Secretary to Government, Home Department.
(v) Grant to the Board of Cinema Film Censors.	Do. ..	Secretary to Government, Home Department.
E—Miscellaneous and Unforeseen Charges—		
(i) Charges on account of Destitute Pilgrims.	Do. ..	Secretary to Government, Home Department.
(ii) Reserve with Govern- ment, Finance Department.	Finance Department.	Secretary to Government, Finance Department.
Durbar Presents and Allow- ances to Vakils, etc.	Revenue Department	Commissioner in Sind.
Miscellaneous Durbar Charges.	Do. ..	Commissioners of Divisions.
Miscellaneous Compensa- tions.	General Department.	Commissioners of Divisions. Secretary to Government, General Department. Commissioner for Workmen's Compensation (for compen- sation under Workmen's Compensation Act.)
47—Miscellaneous—Trans- ferred—		
Special Commissions of Enquiry.	Finance Department.	Secretary to Government, Finance Department.
Contributions ..	General and Public Works Department.	Commissioner in Sind. Commissioners of Divisions.

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
<p>Miscellaneous and Unfore- seen Charges— Reserve at the disposal of the Finance Department. Miscellaneous charges for the treatment of patients at the Pasteur Institute. 51A—Miscellaneous Adjust- ments between the Central and Provincial Governments. 52A—Capital Outlay on Forests 55—Construction of Irrigation Works—</p>	<p>Finance Department. General Department. Revenue Depart- ment. Do. ..</p>	<p>Secretary to Government, Finance Department. Commissioner in Sind. Commissioners of Divisions. Secretary to Government, Revenue Department. Chief Conservator of Forests.</p>
<p><i>Part I</i></p> <p>Provisions for works, tools and plant and suspense in con- nection with the Lloyd Barrage and Canals Construc- tion Project (except expendi- ture in England). Provisions for other Works in Sind and Deccan and Gujarat. Expenditure in England on Stores. Reserve with Government Provision for regrant of lapses in the previous year. Interest charges in respect of the Lloyd Barrage and Canals Construction Project to be met from capital.</p>	<p>Public Works Depart- ment. Do. .. Do. .. Do. .. Do. .. Do. ..</p>	<p>Chief Engineer, Lloyd Barrage and Canals Construction. Superintending Engineers of Circles. Secretary to Government, Public Works Department. Do. do. Do. do. Do. do.</p>
<p><i>Part IV</i></p> <p>Establishment employed on the Lloyd Barrage and Canals Construction. Expenditure in England .. Special temporary establish- ment (Medical). 56A, Capital Outlay on Im- provements on Public Health— Reserved .. .. Transferred ..</p>	<p>Do. .. Do. .. Do. .. Revenue Department General Department.</p>	<p>Chief Engineer, Lloyd Barrage and Canals Construction and Revenue Officer, Lloyd Barrage and Canals Construc- tion (for the grant for Revenue Establishment only). Secretary to Government, Public Works Department. Superintending Engineer, Deccan Irrigation Circle. Secretary to Government, Revenue Department. Secretary to Government, General Department.</p>

Head of Account and Details of grant	Department on whose request the Legislative Council voted the supply or the Governor in Council made the non-voted grant	Authority responsible for watching the progress of expenditure against appropriation
59, Bombay Development Scheme.	Development Department.	Secretary to Government, Development Department.
60, Civil Works— Buildings, Communications and Miscellaneous Works.	Public Works Department.	Superintending Engineers of Circles, Commanding Royal Engineer, Aden Brigade (for Works at Aden only).
Electrical Works	Do.	Electrical Engineer to Government.
Sanitary and other Works in connection with Buildings, Communications, Works when entrusted to the Sanitary Engineer to Govern- ment.	Do.	Sanitary Engineer to Govern- ment.
<i>Expenditure in England—</i> (Charged to Revenue).		
(i) Under the Control of the Secretary of State for India.	Revenue Department General Department. Educational Department. Home Department. Public Works Department. Finance Department.	Accountant General, India Office.
(ii) Under the Control of the High Commissioner for India.	All Departments of the Secretariat (ex- cept Development and Political Departments).	Chief Accounting Officer to the High Commissioner for India.

(Correction No. 31, Financial Publication No. I,  
dated 19th October 1927.)

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Substitute the following, as Appendix 14 to Financial Publication No. I, for the existing Appendix 14, inserted by correction slip No. 31, dated 19th October 1927.

## APPENDIX 14.

List of Authorities responsible for watching the progress of expenditure under each Head of Account against the budget provision.

## STATEMENT A.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
5, Land Revenue.				
5A—Land Revenue—				
Charges of Administration—	Revenue Department.			
(a) Establishment (Ghee-tax) and contingencies.		Commissioner in Sind.		
(b) Temporary establishment, temporary tagai establishment and contingencies.		Commissioner, N. D.		
(c) General establishments [excluding (a) and (b) above].		Collector of Bombay.		
(d) Contingencies and temporary tagai establishment.		The other Commissioners.		
			(1) Total (but not details) of contingencies to be split up among Commissioners and Collector of Bombay and Bombay Suburban District.	
			(2) Total of temporary establishment, and temporary tagai establishment to be split up among Controlling Officers.	

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
5, Land Revenue— <i>contd.</i>				
5A—Land Revenue— <i>contd.</i>				
Charges of Administration— (e) The temporary establishment for land acquisition work.	Revenue Department	Consulting Surveyor to Government.		
5B—Survey and Settlement ..	Do.	Commissioner, Central Division.		
5C—Land Records— (1) Superintendence ..	Do.	Senior Superintendent of Land Records, Central Division. Commissioner in Sind (for Superintendent, Land Records in Sind).		
(2) City Land Records— (a) Maintenance of City Surveys in Presidency proper.	Do.	Senior Superintendent of Land Records, Central Division.		
(b) Maintenance of City Surveys in Sind.		Commissioner in Sind.		
(c) Bombay City Survey.		Collector of Bombay.		
(3) Alienation Office, Poona	Do.	Commissioner, Central Division.		
(4) District Charges— (a) Tapedars in Sind and establishments under them, cost of boundary marks recoverable from landholders and City Survey operations in Sind.	Do.	Commissioner in Sind.		

(b) Circle Inspectors in their Divisions and establishments under them and cost of boundary marks recoverable from landholders in their Divisions.  
(c) Circle Inspectors in his District and establishments under them.  
(d) District Survey Offices and Akraband Work, Settlement Record of Rights and City Survey operations in the Presidency proper.  
5D—Charges on account of Innumerable Estates.  
5E—Assignments and Compensations.  
Expenditure in England—Stores, Loss or Gain by Exchange  
6, Excise.  
6—Excise (except the portion of the grant allotted for the combined Salt and Excise Departments in Sind).  
6C—(2) Combined Salt and Excise Departments in Sind.  
Departments in Sind.  
Expenditure in England—Stores, Loss or Gain by Exchange on Stores.

Commissioners of Divisions.	..	Do.	..	Commissioners of Divisions
	..	Do.	..	Commissioners in Sind
	..	Do.	..	Collector of Bombay and Bombay Suburban District.
	..	Do.	..	Collector of Bombay and Bombay Suburban District.
	..	Do.	..	Commissioner of Excise.
	..	Do.	..	Commissioner of Excise.

Total provision to be split up among the Controlling Officers concerned.

\*Provisions for Controlling Officers to be shown separately in the White Book.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
7—Stamps	Revenue Department	Secretary to Government, Revenue Department.		
8—Forests	Do.	Chief Conservator of Forests, Bombay Presidency.		
8A—Forest Capital Outlay	Do.	Do. do.		
9—Registration	Do.	Inspector General of Registration.		
9A—Scheduled Taxes	Do.	Secretary to Government, Revenue Department.		
XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.  Parts I and II.				
Extensions and improvements and maintenance and repairs to canals.	Public Works Department.	Superintending Engineers of Circles	The lump provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.	
Discretionary grants for extensions and improvements to canals.	Do.	Chief Engineer in Sind and Superintending Engineers of Circles.	Do.	
Expenditure in England on Stores.	Do.	Chief Engineer for Irrigation.		
Loss or Gain by Exchange on Stores.	Do.	Do.		
Reserve with Government..	Do.	Chief Engineer for Irrigation.		

Provision for grant of lapses  
in the previous year.

Do.

Chief Engineer for Irrigation.

*Part III.*

Special establishments  
(Revenue, Medical and  
Survey).

Public Works Department.

Chief Engineer in Sind, Joint Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency proper.

The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.

14—Interest on Works for which Capital Accounts are kept.

Public Works Department.

Secretary to Government, Finance Department.

15—Other Revenue Expenditure financed from Ordinary Revenues—

*PUBLIC WORKS.*

*Parts I and II.*

Works, extensions and improvements and maintenance and repairs to canals, tanks, etc. (except those under the control of the Indus River Commission).

Public Works Department.

Superintending Engineers of Circles

The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.

Surveys for new Irrigation Projects.

Do.

Superintending Engineers of Circles

Do. do.

Extensions and Improvements and maintenance and repairs (including special repairs) to bunds in Sind.

Do.

Indus River Commission.

Maintenance of rain and river gauges.

Do.

Superintending Engineers of Circles

The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.



Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks
<b>PUBLIC WORKS—contd.</b> <i>Parts I and II—contd.</i>				
Discretionary grants for Extensions and Improvements and maintenance and repairs to canals, tanks, etc.	Public Department.	Works { Chief Engineer in Sind .. .. Superintending Engineers of Circles.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.	
Discretionary grant of the Indus River Commission for extensions and improvements and maintenance and repairs to bunds in Sind.	Do.	.. Indus River Commission.		
Reserve with Government ..	Do.	.. Chief Engineer for Irrigation.		
Provision for regrant of lapses in the previous year.	Do.	.. Chief Engineer for Irrigation.		
<i>Part III.</i>				
Special establishment (Revenue, Medical and Survey).	Public Department.	Works Chief Engineer in Sind, Joint Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency proper concerned.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.	
<b>CIVIL.</b>				
<b>15A—Irrigation Works—</b> <b>Works for which neither</b> <b>Capital nor Revenue</b> <b>Accounts are kept—</b>				

(1) Maintenance and Repairs.	Revenue Department	Commissioners of Divisions (for the grants placed at their disposal).	....	Provisions at the disposal of the Controlling Officers are shown separately in White Book.
(2) Minor Irrigation Works	Do.	Superintending Engineers of Circles (for the grants placed at their disposal).	The total provision to be split up among the Controlling Officers concerned.	
15 (1) Other Revenue Expenditure financed from the Famine Relief Fund.	Public Works Department. Revenue Department	Secretary to Government, Finance Department.		
16—Construction of Irrigation Works.	Public Works Department.	Secretary to Government, Finance Department.		
19—Interest on Ordinary Debt ..	Finance Department	Do. do.		
20—Interest on other Obligations.	Do.	Do. do.		
21—Appropriation for reduction or avoidance of Debt.	Do.	Do. do.		
22—General Administration (Reserved)—				
<i>A—Heads of Provinces.</i>				
A—Salary of the Governor ..	Finance Department	Military Secretary to His Excellency the Governor.		
B—Sumptuary Allowance of the Governor.	Do.	Do. do.		
C—Staff and Household of the Governor.	Do.	Private Secretary to His Excellency the Governor (for his own office only). Military Secretary to His Excellency the Governor.	....	Provision for the Private Secretary to His Excellency the Governor's Office is shown separately in the White Book.
D—Expenditure from Contract Allowance.	Do.	Military Secretary to His Excellency the Governor.		
E—Tour Expenses ..	Do.	Do. do.		
F—Executive Council	Separate Department	Chief Secretary to Government, Separate Department.		

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
<i>B—Legislative Bodies.</i>				
G—Provincial Legislative Councils	Finance Department	Secretary to the Legislative Council.		
H—Elections for Indian and Provincial Legislatures.	Legal Department	Secretary to Government, Legal Department.		
<i>C—Secretariat and Headquarters Establishments.</i>				
<i>I—Civil Secretariat.</i>				
I (1) Home Department	Home Department	Secretary to Government, Home Department.		
I (2) Political Department and Passport Establishment in the Secretariat	Political Department	Secretary to Government, Political Department.		
I (3) Separate Department	Separate Department	Chief Secretary to Government, Separate Department.		
I (4) Finance Department	Finance Department	Secretary to Government, Finance Department.		
I (5) Revenue Department	Revenue Department	Secretary to Government, Revenue Department.		
I (6) General and Educational Departments.	General Department	Secretary to Government, General Department.		
I (7) Legal Department	Legal Department	Secretary to Government, Legal Department.		

I (8) Publicity Officer and Translators' Department.	Home Department (Political).	Secretary to Government, Home Department.
I (9) Secretariat Record Office.	Political Department.	Director of Information.
I (10) Reforms Office ..	Legal Department ..	Secretary, Legal Department or Special Officer appointed for the purpose.
J—Local Fund Audit Establishment.	Finance Department.	Secretary to Government, Finance Department.
<i>D—Commissioners.</i>		
K (1) Sindhi Translator's Office..	Home Department (Political).	Commissioner in Sind.
(2) Commissioner in Sind ..	Revenue Department.	Commissioner in Sind.
Passport Branch of the Commissioner in Sind.	Political Department.	Do.
L—Commissioners of Divisions ..	Revenue Department.	Commissioners of Divisions.
<i>E—District Administration.</i>		
M (1) General Establishments— (a) "Pay of Officers"— Voted and Non-Voted and "Allowances, Honoraria, etc., Non-voted".	Revenue Department.	Secretary to Government, Revenue Department.
(b) Other items.		{ Commissioner in Sind, Commissioners of Divisions and Collector, Bombay Suburban District.
M (2) Treasury Establishments..	Revenue Department.	Commissioners.
N—Sub-divisional Establishments.	Revenue Department.	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District.

\* Provisions for Controlling Officers to be shown separately in the White Book.

Head of Account and Details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks
O—Other Establishments  F—Miscellaneous.	Revenue Department.	Commissioner in Sind. Commissioners of Divisions. Collector, Bombay Suburban District.	*	The provision for discretionary grant of the Governor is shown separately in White Book.
P—Discretionary grants by Heads of Provinces.	Finance Department.	Military Secretary to His Excellency the Governor (for the Discretionary grant of the Governor).		
Q—Passages to England for candidates of the I. C. S.	Revenue Department.	Commissioner in Sind, and Commissioners of Divisions.		
22—General Administration (Transferred).	Finance Department.	Chief Secretary to Government in the Finance Department.		
	Separate Department	Chief Secretary to Government, Separate Department.		
24—Administration of Justice— A—High Court— A—1. Judges A—2. Original Side— (a) Prothonotary and Senior Master. (b) Translator, Original Side.	Home Department	Prothonotary and Senior Master.		
A—3. Appellate Side— (a) Registrar (b) Reporter (c) Translator	Home Department	Prothonotary and Senior Master.		
A—4. Commissioner for taking accounts.	Do.	Prothonotary and Senior Master.		
	Do.	Registrar, Appellate Side.		
	Do.	Reporter, High Court, Bombay.		
	Do.	Registrar, Appellate Side.		
	Do.	Prothonotary and Senior Master.		

A—5-Taxing Master ..	Do. ..	Prothonotary and Senior Master.
A—6-Insolvency Registrar ..	Do. ..	Prothonotary and Senior Master.
A—7-Clerk of the Crown ..	Do. ..	Prothonotary and Senior Master.
A—8-Sheriff of Bombay ..	Do. ..	Sheriff of Bombay.
A—9-Court Receiver and Liquidator.	Do. ..	Prothonotary and Senior Master.
<b>B—Law Officers—</b>		
Presidency Law Officers ..	Legal Department ..	Secretary to Government, Legal Department.
High Court Pleader (except fees to Pleaders in murder cases and allowance to special Interpreter in murder cases).	Legal Department ..	Remembrancer of Legal Affairs.
Fees to Pleaders in murder cases.	Home Department ..	Registrar, Appellate Side. Clerk of the Crown.
Allowance to special Interpreter in murder cases.	Home Department ..	Clerk of the Crown.
Mofussil Establishment (except the provision for "Pay of Establishment" and a portion of the provision for "contingencies" which are controlled by Home Department, and the Judicial Commissioner in Sind respectively).	Legal Department ..	Remembrancer of Legal Affairs.
<b>C—Administrator General and Official Trustee.</b>	Home Department ..	Administrator-General and Official Trustee.
<b>D—Coroner's Court ..</b>	Home Department ..	Coroner of Bombay.
<b>E—Presidency Magistrates' Courts.</b>	Home Department ..	Chief Presidency Magistrate, Bombay.
<b>F—Judicial Commissioners ..</b>	Home Department ..	Judicial Commissioner of Sind.
<b>G—Civil and Sessions Courts (except Process-serving Establishment).</b>	Home Department ..	Secretary to Government, Home Department.
Process-serving Establishments.	Home Department ..	Secretary to Government, Home Department (for the present).

The present practice of showing provisions at the disposal of the two Controlling Officers by a foot-note to be continued.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
H—Courts of Small Causes— (a) Presidency Courts	Home Department	Chief Judge, Court of Small Causes, Bombay.		
(b) Mofussil Courts	Do.	Secretary to Government, Home Department.		
I—Criminal Courts	Do.	Commissioner in Sind and Commissioners of Divisions.		
J—Pledership Charges.	Examination Do.	Prothonotary and Senior Master, High Court. Judicial Commissioner of Sind.		
25—Jails and Convict Settlements (except charges in connection with Settlement of Criminal Tribes and grants-in-aid).	Do.	Inspector General of Prisons.		
Charges in connection with Settlement of Criminal Tribes.	Do.	Backward Class Officer.		
Grants-in-aid	Do.	Secretary to Government, Home Department.		
			The totals under the sub-heads "General Establishment" and "Judicial Establishment" to be split up among the Commissioners.	
			The existing practice of showing provisions at the disposal of the two Controlling Officers by a foot-note to be continued.	

28—Police—

A—Presidency Police (except Hospital charges).	Do.	..	Commissioner of Police, Bombay.
Hospital charges ..	Do.	..	Surgeon General with the Government of Bombay.
B—Superintendence—			
Presidency proper ..	Do.	..	Inspector General of Police, Bombay Presidency.
Sind ..	Do.	..	Deputy Inspector General of Police for Sind.
C—District Executive Force—			
Presidency proper (except Hospital charges).	Do.	..	Inspector General of Police, Bombay Presidency.
Hospital charges ..	Do.	..	Surgeon General with the Government of Bombay.
District Executive Force, Sind.	Do.	..	Deputy Inspector General of Police for Sind.
D—Police Training Schools ..	Do.	..	Inspector General of Police, Bombay Presidency.
E—Village Police, Sind ..	Do.	..	Deputy Inspector General of Police, Sind.
F—Special Police—Presidency proper.	Do.	..	Inspector General of Police, Bombay Presidency.
G—Railway Police—			
(i) B. B. & C. I. Railway (including the S. R. Section of the R. M. Railway).	Do.	..	Inspector General of Police, Bombay Presidency.
(ii) G. I. P. and M. & S. M. Rlys.	Do.	..	Inspector General of Police, Bombay Presidency.
(iii) Sind Railways ..	Do.	..	Deputy Inspector General of Police for Sind.



Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
H—Criminal Investigation Department—				
(i) Bombay City	Home Department..	Commissioner of Police, Bombay.		
(ii) Presidency Proper	Do.	Inspector General of Police, Bombay Presidency.		
(iii) Sind.	Do.	Deputy Inspector General of Police for Sind.		
I—Special Emergency expenditure—				
(i) Bombay City	Do.	Commissioner of Police, Bombay.		
(ii) Presidency Proper	Do.	Inspector General of Police, Bombay Presidency.		
(iii) Sind	Do.	Deputy Inspector General of Police for Sind.		
Expenditure in England—Stores.	Do.	Inspector General of Police, Bombay Presidency. Deputy Inspector General of Police for Sind (for purchase of stores for Police in Sind).		
Loss or Gain by Exchange on do.	Do.	Do.	The provision to be split up among the two Controlling Officers. Do.	
27—Ports and Pilotage— A—Ports Establishments	Political Department	Secretary to Government, Political Department.		

### 30—Scientific Departments—

#### A—Donations to Scientific Societies and Institutions.

#### B—Museums—

- (a) Grant-in-aid to Prince of Wales' Museum.
- (b) Grant-in-aid to Satara Museum and grant of annuity to Parasnisi Family.
- (c) Grant-in-aid to Bijapur Museum.

General Department.

Collector of Bombay and Bombay Suburban District

Do.

Secretary to Government, General Department.  
Commissioner, Central Division.

Commissioner, Southern Division.

### 31—Education—Reserved—

- (i) Reformatories \*
- (ii) European Education

Home Department ..  
Home Department (Political).

Director of Public Instruction.  
Director of Public Instruction.

### 31—Education—Transferred

Educational Department.

Director, Sir J. J. School of Art (for the School of Art, Bombay).  
Director of Public Instruction (for the rest).

### 32—Medical—(Reserved and Transferred).

General Department.

Surgeon General with the Government of Bombay.

### 33—Public Health—

- Except (i) to (xi) below ..
- (i) Port Health Establishment.
- (ii) Superintending Engineer, Public Health.
- (iii) Consulting Surveyor and his staff.

General Department.  
Do.

Public Works Department.

General Department.

Director of Public Health.

Surgeon General with the Government of Bombay.

Superintending Engineer, Public Health.

Consulting Surveyor to Government.

Provisions under the Director, Sir J. J. School of Art, are shown separately in White Book.

\* Excluding the S. A. Willingdon Boys' Home the grant for which is controlled by the Director of Industries.

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
<b>33—Public Health—contd.</b>				
(iv) Pilgrim charges	Political Department	Secretary to Government, Political Department	(1) Existing grants-in-aid to local bodies for Health Officers and Sanitary Inspectors to be split up into two parts— (i) for local Boards and (ii) for Municipalities and grants to Sanitary Associations and Committees into— (a) Sanitary Committees. (b) Sanitary Associations. (2) Totals for Controlling Officers to be shown separately in White Book.	
(v) Grants for Public Health purposes—	General Department.	Commissioner in Sind and Commissioners of Divisions.		
(a) Grants to Village Sanitary Committees, grants-in-aid to Local Bodies for Village Water Supply and to Local Boards in connection with employment of Health Officers and grant to Sholapur Development Scheme).				
(b) The rest except grants to Municipalities in connection with employment of Health Officers and Sanitary Inspectors and grant to the P. P. Sanitarium, Nasik, which are under the Director of Public Health.	Do.	Secretary to Government, General Department.		
(vi) Expenses in connection with the Bubonic Plague.	General Department	Collector of Karachi (for plague establishment at Karachi).		

(vii) Expenses in connection with other epidemics—A—Infectious Diseases Hospital, Poona.	Do.	Collector of Poona.	
(viii) Expenditure in connection with infectious diseases ward at Dhond and on measures for combating venereal diseases.	Do.	Surgeon General with the Government of Bombay.	
(ix) Haffkine Institute ..	Do.	Surgeon General with the Government of Bombay.	
(x) Pasteur Institutes ..	Do.	Surgeon General with the Government of Bombay.	
(xi) Works (other than Village Water Supply Schemes prepared by the late Special Engineer, Minor Irrigation Works).	General Department.	Superintending Engineer, Public Health.	
Village Water Supply Schemes prepared by the late Special Engineer, Minor Irrigation Works.	Do.	Superintending Engineers of Circles concerned.	The provisions for Controlling Officers to be shown separately in White Book.
Salsette and Ambernath Water Supply Schemes.	Public Works Department.	Superintending Engineer, Public Health.	
<b>34—Agriculture—</b>			
A—Agriculture (except Agriculture in Sind).	Revenue Department	Director of Agriculture.	
A-4—Agriculture in Sind ..	Do.	Chief Agricultural Officer in Sind.	
<b>B—Veterinary charges—</b>			
(i) Presidency proper—Superintendence, Subordinate Veterinary Establishment and Grants-in-aid to hospitals and dispensaries.	Do.	Director, Veterinary Services, Bombay Presidency.	

Head of Account and details of grant 1	Secretariat Department responsible for the demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
<b>34—Agriculture—contd.</b>				
<b>B—Veterinary Charges—contd.</b>				
(ii) Sind— Superintendence, Subordinate Veterinary Establishment and Grants-in-aid to hospitals and dispensaries.	Revenue Department	Commissioner in Sind.		
(iii) Bombay Veterinary College.	Do. ..	Director of Veterinary Services, Bombay Presidency.		
(iv) Establishment under the Glanders and Farcy Act.	Do. ..	Do. do.		
(v) Prizes .. ..	Do. ..	Commissioner in Sind.		
C—Co-operative Credit ..	Do. ..	Registrar of Co-operative Societies.		
D—Works .. ..	Do. ..	Director of Agriculture (for Presidency Proper). Chief Agricultural Officer in Sind (for Sind).	Total provision to be split up among the two Controlling Officers.	
<b>35—Industries—</b>				
A—Industries .. ..	General Department.	Director of Industries.		
B—Fisheries .. ..	Revenue Department	Commissioner in Sind.		

**37—Miscellaneous Departments—  
Reserved—**

(i) Labour Office ..	Political Department	Director of Information and Labour Intelligence.
(ii) Inspection of Factories..	Do. ..	Collector of Bombay.
(iii) Inspection of Steam Boilers.		
(iv) Inspection of Motor Vehicles.	Home Department ..	Commissioner of Police (for Bombay city). Inspector General of Police (for Presidency Proper). Deputy Inspector General of Police for Sind (for Sind).
(v) Examinations— Civil and Military Examination Committee and Permanent Committee for Departmental Examinations. Board of Examiners for granting certificates of competency to Electrical Contractors and Wiremen.	Revenue Department	Secretary to the Civil and Military Examination Committee and Commissioner in Sind (for examinations held at Karachi).
	Public Works Department.	Electrical Engineer to Government.
(vi) Miscellaneous— Controller of Rent .. Commissioner under the Workmen's Compensation Act. Special Commissions of Enquiry.	Political Department Do. .. Do. ..	Commissioner in Sind. Commissioner for Workmen's Compensation. Secretary to Government, Political Department.

**37—Miscellaneous Departments—  
Transferred—**

(1) Preservation and Translation of Ancient Manuscripts	Educational Department.	Director of Public Instruction.
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Provisions at the disposal of the Controlling Officers are shown separately in the White Book.

Total provision to be split up among the two Controlling Officers.

Head of Account and details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
<b>37—Miscellaneous Departments—Transferred—contd.</b>				
(2) Examinations—				
Accountancy Board.      Diploma	Educational Department.	Director of Public Instruction.		
(3) Provincial Statistics—Registration of Births, Deaths and Marriages.	General Department.	Secretary to Government, General Department.		
<b>41—Civil Works—(Reserved and Transferred)—</b> <i>Part I.</i>				
Buildings, Communications and Miscellaneous Works.	Public Works Department.	Superintending Engineers of Circles ..	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates by minor heads.	
Works entrusted to Local Boards.	Do. ..	Superintending Engineers concerned ..	The total provision for this purpose to be split up among the Superintending Engineers concerned in the Public Works Budget Estimate by minor heads.	

Electrical Works ..	Do. ..	Electrical Engineer to Government.	
Sanitary and other works in connection with buildings when entrusted to the Superintending Engineer, Public Health.	Do. ..	Superintending Engineer, Public Health.	
Works in connection with the Central Stores and Workshop, Dapuri.	Do. ..	Do.	
Reserve with Government ..	Do. ..	Secretary to Government, Joint Secretary Public Works Department.	
Discretionary Grants ..	Do. ..	Superintending Engineer, Public Health, Superintending Engineers of Circles, Electrical Engineer to Government, and other Officers holding discretionary grants.	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates by minor heads.
Expenditure in England—Stores.	Do. ..	Chief Engineer, Roads and Buildings.	
Loss or gain by Exchange on. Do.	Do. ..	Do.	
<i>Part II.</i>			
Repair Grants ..	Public Works Department.	Superintending Engineer, Public Health. Superintending Engineers of Circles. Electrical Engineer to Government.	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.
<i>Part III.</i>			
Grants for Establishment ..	Public Works Department.	Secretary to Government, Public Works Department. Chief Engineer in Sind. Joint Chief Engineer in Sind. Electrical Engineer to Government. Consulting Architect to Government. All Superintending Engineers in the Presidency proper.	The provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.



Head of Account and details of grant  1	Secretariat Department responsible for the Demand  2	Authority responsible for watching the progress of expenditure against appropriation  3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants  4	Remarks  5
<p>41—Civil Works—(Reserved and Transferred)—<i>contd.</i></p> <p><i>Part III-A.</i></p> <p>Provision for appointments to the Indian Service of Engineers.</p> <p>Provisions for officers reverting from deputation to the Public Works Department.</p> <p>Provision to meet differences between the pay of the officers of the Bombay Service of Engineers acting as Executive Engineers and their substantive pay.</p>	Public Works Department.	Secretary to Government, Public Works Department.		

Stipends to Indian students who have completed their theoretical training in Europe and are appointed to receive practical training on Public Works.

Provision for officers on leave.

Lump sum provision for additional temporary engineers and subordinates.

Provision for promotion of subordinates to the Bombay Service of Engineers.

Passage pay.

Provision for candidates to be appointed to the Bombay Service of Engineers direct from the Engineering Colleges.

Fees for professional examinations of Assistant Executive and Assistant Engineers.

#### *Part IV.*

Tools and Plant Grants

Public Works Department.

Chief Engineer in Sind, Superintending Engineers of Circles, Electrical Engineer to Government, Superintending Engineer, Public Health.

The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.



(d) Rest	Public Works Department.	Superintending Engineers of Circles.	Total provision to be split up among Superintending Engineers.
Suspense	Public Works Department.	Do.	Do.
Regrant of lapses	Do.	Secretary to Government, Public Works Department.	
<b>42—Bombay Development Scheme—</b>			
(a) Rent and taxes, sanitary, stores and revenue establishment of chawls.	Revenue Department.	Collector, Bombay.	Provisions for the Controlling Officers to be shown separately in the White Book.
(b) Land acquisition expenditure including law charges in connection with suburban schemes.		Collector, Bombay Suburban District.	
(c) The rest of the expenditure.	Public Works Department.	Superintending Engineer, Northern Circle.	
<b>43—Famine—</b>			
A—Famine Relief	Revenue Department.	Secretary to Government, Revenue Department.	
B—Transfers to Famine Relief Fund.	Finance Department.	Secretary to Government, Finance Department.	
<b>45—Superannuation Allowances and Pensions.</b>	Finance Department.	Secretary to Government, Finance Department.	
<b>46—Stationery and Printing—</b> (Reserved and Transferred) except (i) to (v) mentioned below—	General Department.	Superintendent, Government Printing and Stationery.	
(i) High Court Press	Home Department.	Registrar, High Court, Appellate Side.	
(ii) Alienation Department Press.	Revenue Department.	Commissioner, Central Division.	

Head of Account and details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
<p>46—Stationery and Printing— (Reserved and Transferred) —contd.</p> <p>(iii) Press of the Commissioner in Sind.</p> <p>(iv) Printing at Private Presses (Land Revenue &amp; General Administration).</p> <p>(v) Printing at Private Presses—Administration of Justice.</p>	<p>General Department.</p> <p>Revenue Department.</p> <p>Home Department ..</p>	<p>Commissioner in Sind.</p> <p>Secretary to Government, Revenue Department.</p> <p>District Judge, Ahmedabad.</p>		
<p>47—Miscellaneous—Reserved—</p> <p>A—Cost of Books and Periodicals.</p> <p>B—Donations for Charitable purposes— Charges for interring paupers, maintenance of destitute persons and other items.</p>	<p>Home Department ..</p> <p>Do. ..</p>	<p>Secretary to Government, Home Department.</p> <p>Commissioner in Sind.</p> <p>Commissioners of Divisions.</p> <p>Commissioner of Police, Bombay.</p>	<p>The total provisions for the items "Charges for interring paupers", "Maintenance of destitute persons" and "Other items" to be split up among the Controlling Officers concerned.</p>	

Donations to Institutions—

- (a) Grants to Blind Asylum Fund, Dhulia, St. Joseph's Foundling Home, Bijapur Orphanage, and any other similar grants for which his Department obtains a vote.
- (b) Grants to Home for Fallen Women, Widows' Home, Female Workshop, Strangers' Friend Society, Bombay, League of Mercy, and any other similar grants for which his Department obtains a vote.
- (c) Grants other than those at (a) and (b) above and any other grants for which his Department obtains a vote.

C—Charges on account of Vagrants—

- (1) Government Workhouse (Female).
- (2) Other Vagrant charges ..

D—Rewards for destruction of wild animals.

E—Petty Establishments—

- (1) Expenditure in connection with Local Assigned Revenues.
- (2) Tobacco Establishment.

General Department.	Secretary to Government, General Department.
Political Department.	Secretary to Government, Political Department.
Home Department ..	Secretary to Government, Home Department.
Home Department ..	Secretary to Government, Home Department.
Do. ..	
Political Department	Secretary to Government, Political Department.
Revenue Department	Commissioners of Divisions, and Collector of Bombay and Bombay Suburban District.
General Department.	
Revenue Department	Commissioner of Excise.

The total provisions under "Rates and Taxes" and "Cattle Pounds" to be split up among the Controlling Officers concerned.

Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
<b>47—Miscellaneous—Reserved—</b> <i>contd.</i>				
F—Special Commissions of Enquiry.	Department of the Secretariat concerned.	Secretary to Government, Finance Department.		
G—Irrecoverable temporary loans written off.	Finance Department.	Secretary to Government, Finance Department.		
H—Rents, Rates and Taxes ..	Home Department ..	Secretary to Government, Home Department (for rent of wireless sets at Ahmedabad and Nasik).	The total provision to be split up among the Controlling Officers concerned.	
	Revenue Department	Secretary to Government, Revenue Department (for rent of trunk telephone line between Bombay and Poona).		
I—Contributions—				
Guarantee for taluka head- quarters telegraph lines.	Revenue Department	Secretary to Government, Revenue Department.		
Grant-in-aid to the Working Men's Hostel.	Home Department ..	Secretary to Government, Home Department.		
Ports Fund .. ..	Revenue Department	Secretary to Government, Revenue Department.		
Guarantee to the Railway Board for loss in working the Sind Left Bank Feeder Railway.	Public Works Department.	Secretary to Government, Public Works Department.		

J—Miscellaneous Compensations.	Revenue Department	Secretary to Government, Revenue Department.	
K—Miscellaneous and Unforeseen charges—			
(i) Other Unforeseen charges.	Administrative Department of the Secretariat concerned.	The Secretary of the Department at whose instance the grant is included.	
(ii) Petty Freight on Government stores.	Political Department	Secretary to Government, Political Department.	
(iii) Reserve with Government.	Finance Department.	Secretary to Government, Finance Department.	
M—Miscellaneous Durbar charges—			
(a) Miscellaneous Durbar charges.	Revenue Department	Secretary to Government, Revenue Department.	The total provision under "Miscellaneous Durbar charges" to be divided between the three officers.
(b) Establishment of Agent for Sardars in Deccan and expenditure relating to Sardars' Darbar.	Political Department.	Agent for the Sardars in Deccan	
(c) Toshakhana charges.	Political Department.	Secretary to Government, Political Department.	
17—Miscellaneous—Transferred—			
F—Special Commissions of Enquiry.	Department of the Secretariat concerned.	Secretary to Government, Finance Department.	
H—Rents, Rates and Taxes.	General Department.	Secretary to Government, General Department.	
I—Contributions—			
(a) Grant-in-aid to certain institutions in Poona in connection with water supplied from the Poona Cantonment Water Works.	Public Works Department.	Superintending Engineer, Public Health, Bombay.	Total provision to be split up among Controlling Officers.



Head of Account and Details of grant	Secretariat Department responsible for the Demand	Authority responsible for watching the progress of expenditure against appropriation	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants	Remarks
1	2	3	4	5
<b>47—Miscellaneous—Transferred</b> <i>—contd.</i> <b>I—Contributions—contd.</b> (b) Grants to the Bombay and Karachi Municipalities to- wards the cost of their lethal chambers. (c) Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house-rent. (d) Grants to District Benevo- lent Society, and Helpless Beggars' Relief Committee. (e) Grants other than those at (a), (b), (c) and (d) above. <b>K—Miscellaneous and Un-</b> <b>foreseen charges—</b> Reserve at the disposal of Finance Department. <b>L—Miscellaneous charges for</b> the treatment of patients at the Pasteur Institute.	Home Department .. Revenue Department General Department Do. Finance Department General Department	Secretary to Government, Home Depart- ment. Commissioner, S. D. Secretary to Government, General Department. { Commissioners of Divisions, and \ Commissioner in Sind. Secretary to Government, Finance Department. Secretary to Government, General Department.		

51-A—Miscellaneous Adjustments between the Central and Provincial Government.	Department of the Secretariat as occasion demands.	Secretary to Government, Finance Department.	
52-A—Capital Outlay on Forests.	Revenue Department.	Chief Conservator of Forests.	
55—Construction of Irrigation Works—			
PART I.			
Provision for works and suspense in connection with the Lloyd Barrage and Canals Construction Project (except expenditure in England).	Public Works Department.	Chief Engineer in Sind.	
Provision for other works in Sind and Deccan and Gujarat.	Do.	Superintending Engineers of Circles	Provisions to be shown by Circles in Public Works Budget Estimates.
Expenditure in England on Stores	Do.	Chief Engineer for Irrigation.	
Loss or Gain by Exchange on Stores.	Do.	Do.	
Reserve with Government	Do.	Do.	
Provision for grant of lapses in the previous year.	Do.	Do.	
Interest on capital outlay on Lloyd Barrage and Canals Construction.	Do.	Secretary to Government, Finance Department.	
PART III.			
Revenue Officer and his establishment.	Public Works Department.	Revenue Officer, Lloyd Barrage and Canals Construction.	
Expenditure in England	Do.	Chief Engineer for Irrigation.	
Special Temporary Establishment (Medical).	Do.	Chief Engineer in Sind, Joint Chief Engineer in Sind and the Superintending Engineers of Circles in the Presidency concerned.	The provisions to be shown at the disposal of the Controlling Officers in Public Works Budget Estimates.

Head of Account and Details of grant  1	Secretariat Department responsible for the Demand  2	Authority responsible for watching the progress of expenditure against appropriation  3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants  4	Remarks  5
PART III—contd.				
56A—Capital Outlay on Improvements on Public Health.	General Department.	Superintending Engineer, Public Health.	The provisions to be shown at the disposal of the Controlling Officers.	
59—Bombay Development Scheme (a) Law charges relating to land acquisition appeals.	Revenue Department.	Collector of Bombay.		
(b) Rest of the expenditure.	Public Works Department.	Superintending Engineer, Northern Circle		
60—Civil Works not charged to Revenue—			The lump provisions to be shown at the disposal of the controlling officers in Public Works Budget Estimates by minor heads.	
Buildings, Communications and Miscellaneous Works.	Public Works Department.	Superintending Engineers of Circles.		
Electrical Works	Do.	Electrical Engineer to Government.		
Sanitary and other works in connection with buildings, when entrusted to the Superintending Engineer, Public Health.	Public Works Department.	Superintending Engineer, Public Health.		
Regrant of lapses	Do.	Secretary to Government, Public Works Department.		

60A—Other Provincial Works not charged to Revenue (Reserved).	Revenue Department (at present).	Commissioner in Sind (at present)
60B—Payment of commuted value of pensions.	Finance Department.	Secretary to Government, Finance Department.
Debt Heads excluding Deposits of Depreciation Fund of Government Presses.	Do.	Do. do.
Deposits of Depreciation Fund of Government Presses.	General Department.	Secretary to Government, General Department.
Expenditure in England—(Charged to Revenue)—		
(i) Under the control of the Secretary of State for India.	Revenue Department. General Department. Educational Department. Home Department. Public Works Department. Finance Department.	Accountant General, India Office.
(ii) Under the control of the High Commissioner for India.	All Departments of Secretariat.	Chief Accounting Officer to the High Commissioner for India.
(iii) Exchange on items (i) and (ii) above.	Do.	Secretary to Government, Finance Department.

Orders for the control of expenditure will issue from time to time as occasion arises.

# STATEMENT B.

*List of Authorities responsible for watching the progress of expenditure under Refunds of Revenue.*

Head of Account and Details of grant  1	Secretariat Department responsible for the Demand  2	Authority responsible for watching the progress of expenditure against appropriation  3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants  4	Remarks
<b>V—Land Revenue—deduct</b> Refunds— Land Revenue Receipts excluding Recoveries on account of Survey and Settlement charges.  Recoveries on account of Survey and Settlement charges.	Revenue Department	Commissioner in Sind. Commissioners of Divisions. Collector of Bombay and Bombay Suburban District.  Senior Superintendent of Land Records, Central Division.	The provision to be split up under the detailed heads shown in column 1 and among the Commissioners and the Collectors.	
<b>VI—Excise—deduct</b> Refunds—  Excise receipts in the Presi- dency proper. Excise receipts in Sind	Do.	Commissioner of Excise.  Commissioner in Sind.	The provision to be split up under the detailed heads shown in column 1.	
<b>VII—Stamps—deduct</b> Refunds ..	Do.	Secretary, Revenue Department.	....	With the assistance of figures obtained from the Account- ant General. Do.
<b>VIII—Forests—deduct</b> Refunds.	Do.	Chief Conservator of Forests.		
<b>IX—Registration—deduct</b> Refunds.	Do.	Inspector General of Registration.		
<b>IXA—Scheduled Taxes—deduct</b> Refunds.	Do.	Secretary, Revenue Department	....	

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept, and	Public Works Department.	Superintending Engineers of Circles	..	The lump provisions to be shown at the disposal of the Controlling Officers in the Public Works Budget Estimates.	
XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept— <i>deduct</i> Refunds.					
XVI—Interest— <i>deduct</i> Refunds..	Finance Department.	Secretary to Government, Finance Department.	....		With the assistance of figures obtained from the Accountant General.
XVII—Administration of Justice— <i>deduct</i> Refunds.	Home Department ..	Secretary to Government, Home Department.	....		Do.
XVIII—Jails and Convict Settlements— <i>deduct</i> Refunds—	Home Department.				
Jails Receipts ..		Inspector General of Prisons	..	The provision to be split up under the detailed heads shown in column 1.	
Receipts on account of Criminal Tribes Settlements ..		Backward Class Officer.			
XIX—Police— <i>deduct</i> Refunds—	Do.				
District Police Receipts ..		Inspector General of Police	..	Do.	
Sind Police Receipts ..		Deputy Inspector General of Police for Sind.			
Presidency Police Receipts ..		Commissioner of Police.			
Aden Police Receipts ..					
XXI—Education —( Transferred )— <i>deduct</i> Refunds—	Educational Department.				
All receipts excluding those for School of Art.		Director of Public Instruction	..	Do.	
Receipts for School of Art ..		Director, Sir J. J. School of Art.			

Head of Account and Details of grant  1	Secretariat Department responsible for the Demand  2	Authority responsible for watching the progress of expenditure against appropriation  3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants  4	Remarks  5
XXII—Medical—( Transferred )— <i>deduct Refunds.</i>	General Department.	Surgeon General with the Government of Bombay.		
XXIII—Public Health— <i>deduct</i> Refunds— Vaccine Institute, etc. .. Haffkine Institute ..  Contributions for Sanitary Projects ..	Do.	Director of Public Health. Surgeon General with the Government of Bombay.  Superintending Engineer, Public Health.	The provision to be split up under the detailed heads shown in column 1.	
XXIV—Agriculture— <i>deduct</i> Refunds— Agricultural Receipts in Presidency. Agricultural Receipts in Sind. Veterinary Receipts in Presi- dency proper and in Veteri- nary College. Veterinary Receipts in Sind. Co-operative Credit ..	Revenue Department	Director of Agriculture.  Chief Agricultural Officer in Sind. Director, Veterinary Services, Bombay Presidency.  Commissioner in Sind. Registrar of Co-operative Societies.	Do.	

<b>XXVI—Miscellaneous Departments (Reserved)—deduct</b>			
Refunds— Inspection of Motor Vehicles.	Home Department.	Commissioner of Police, Bombay. Inspector General of Police. Deputy Inspector General of Police for Sind.	
Inspection of Smoke Nuisance.	Political Department.	Collector of Bombay and Bombay Suburban District.	The provision to be split up under the detailed heads in column 1 and among the Controlling Officers in column 3.
Examinations—			
(i) Departmental and Civil and Military examinations held in Bombay.	Revenue Department.	Secretary to the Civil and Military Examination Committee and the Permanent Committee for departmental examinations. Commissioner in Sind.	
(ii) Departmental and Civil and Military examinations held in Karachi.			
(iii) Examination regarding grant of competency certificate to Electrical contractors and wiremen.	Public Works Department.	Electrical Engineer to Government.	
<b>XXVI—Miscellaneous Departments (Transferred)—deduct</b>			
Refunds—			
Accountancy Diploma Board.	Educational Department.	Director of Public Instruction.	
<b>XXX—Civil Works—deduct</b>			
Refunds.	Public Works Department.	Superintending Engineers of circles so far as provision is distributed among them. Chief Engineer, Roads and Buildings, for the rest.	
<b>XXXI—Bombay Development Scheme—deduct</b>			
Refunds—			
Rents from Chawls.	Revenue Department.	Collector of Bombay.	
Other Receipts ..	Public Works Department.	Superintending Engineer, Northern Circle	



Head of Account and Details of grant 1	Secretariat Department responsible for the Demand 2	Authority responsible for watching the progress of expenditure against appropriation 3	Arrangements to be made in the White Book (Civil Budget Estimate) to show the respective grants 4	Remarks 5
XXXIII—Receipts in aid of Super- annuation— <i>deduct</i> Refunds.	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Account- ant General.
XXXIV—Stationery and Printing — <i>deduct</i> Refunds— High Court Press Commissioner in Sind's Press. Other Receipts ..	Home Department .. General Department. Do.	Registrar, Appellate Side, High Court. Commissioner in Sind. Superintendent, Government Printing and Stationery.	The provision to be split up under the detailed heads in column 1 and among the Controlling Officers in column 3.	
XXXV—Miscellaneous (Reserved) — <i>deduct</i> Refunds— Unclaimed Deposits and fees for Government Audit.	Finance Department.	Secretary to Government, Finance Department.	....	With the assistance of figures obtained from the Account- ant General.
XXXV—Miscellaneous (Trans- ferred)— <i>deduct</i> Refunds— Contributions and Rents, Rates and Taxes.	General Department.	Secretary to Government, General Department.	....	Do.
XL—Extraordinary Receipts— <i>deduct</i> Refunds.	Revenue Department.	Commissioner in Sind, Commissioners of Divisions and Collector of Bombay and Bombay Suburban District.	The provision to be split up among the officers mentioned in column 3.	

(G. Rs. No. 3837, dated 4th August 1931 and 8th October 1932).  
(Correction No. 372 Financial Publication No. I, dated 8th October 1932).

Insert the following as Appendix 18 :—

## APPENDIX 18.

### RULES FOR THE EXHIBITION OF LOSSES IN THE GOVERNMENT ACCOUNTS AND IN THE APPROPRIATION ACCOUNTS.

#### Section I—Rules for the guidance of the executive officers.

I. *Budgeting*.—Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. *Report of losses*.—With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

\* \* \* \* \*

*Exception 2*.—Petty cases, that is cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

*Note 1*.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.

*Note 2*.—In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit Officers may be prescribed by departmental authority after consultation with the Auditor General.

III. Heads of departments should submit annually to the Principal auditors concerned statements showing the extra statutory remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year. For inclusion in these statements, remissions and

## No. 424

*Page 206, Appendix 18 (as inserted by correction slip No. 402, dated 6th October, 1933)—*

*Insert the following as Note 1 under Rule III in Section I of this Appendix renumbering the existing Notes 1 and 2 as Notes 2 and 3 :—*

*“ Note 1.—The expression ‘extra statutory remissions’ used in this Rule means remissions in cases in which the authorities concerned see fit or feel compelled for good reasons to refrain from enforcing the law.”*

*[Correction No. 538, dated 2nd October, 1933 to the C. A. Code, Volume I, 8th Edition (Reprint).]*

*(Correction No. 424, Financial Publication No. I,  
dated 30th June, 1934.)*

abandonments should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

*Note 1.*—A local Government may make rules defining remissions and abandonments of revenue for the purpose of this rule, and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remissions need not be included in the statements.

The Government of Bombay have, in consultation with their Public Accounts Committee, fixed Rs. 500 as the minimum monetary limit below which individual remissions need not be included in the statements.

*Note 2.*—Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

The Government of Bombay have directed that statements showing remissions of land revenue should be furnished by the Heads of Departments concerned by the revenue year, and not by the financial year. In all other cases, the information should be supplied to the Accountant General by the financial year. The annual statements should be furnished to the Accountant General so as to reach him not later than the 15th November of the succeeding year.

\* \* \* \* \*

## Section II—Rules for the guidance of the Accounting and Audit Officers.

### *A—Initial Accounts.*

I. *Receipts.*—(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss:

(b) If, however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shown on the expenditure side by record under a separate head as a loss.

*Note 1.*—Where losses of public money are wholly or partially met by non-issue of pay or pension and the accounting department authorisedly applies the unissued amount to meet the public claim, the resultant balance of the claim should alone be treated as a loss, the emoluments due being charged to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

*Note 2.*—The term "Government Servant" used in this rule includes persons who, though not technically borne on a regular Government establishment, are duly authorised to receive money on behalf of Government.

II. *Buildings, Lands, stores and equipment.*—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III. *Cash in hand, whether in treasuries or as imprest with Government servants.*—All losses or deficiencies should be recorded under separate heads in the accounts.

*Note 1.*—The acceptance of counterfeit coins or notes is regarded as a loss of cash.

*Note 2.*—Any recovery made in the course of the year in which the losses are brought to account is to be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV. Irregular or unusual payments should be recorded in the accounts with general reference to the ordinary rules of classification according to the nature of the expenditure ; for example, an overpayment of pay will be debited to the head " pay ". Similarly, an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded.

V. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded.

### *B—Appropriation Accounts.*

I. Where losses or deficiencies are recorded in the initial accounts, they will automatically appear in the Appropriation Accounts also.

II. Where losses or deficiencies are not recorded in the initial accounts, they should, if important, be mentioned in the notes under the Appropriation Accounts ; provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the list of extra statutory remissions and abandonments of claims to revenue which is submitted to the audit officer suggests the desirability of offering general remarks on the subject.

*Note.*—In the case of losses of stores, the test of importance should be the *net* value after crediting any sums recovered, and not the gross value of the stores lost. Small losses by fire, or in transit, or in other circumstances beyond the control of any responsible person need not be mentioned in the account ; but a heavy loss will probably lead to an increased charge and consequently a note explaining the charge may become necessary.

III. The principal types of irregularity, which should form the subject of audit comment, are mentioned in the instructions issued by the Auditor General for the preparation of the Appropriation Accounts and the Reports thereon.

\* \* \* \* \*

### **Section III—Audit Procedure.**

The submission of the returns mentioned in Rule III of section I of these rules, does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor General's Rules.

(F.D. file S. 63/9708 (a) and G.R., 5753, dated 22nd October 1932.)

(Correction No. 402, Financial Publication No. I,  
lated 6th October 1933.)

# MEMORANDUM EXPLANATORY OF EACH RULE IN THE FINANCIAL RULES OF THE GOVERNMENT OF BOMBA-Y

## CHAPTER 2

Following Chapter 1 of the Civil Account Code, this chapter contains general principles and rules relating to receipts and payments of money on behalf of Government by Government servants. So much of the rules contained in Chapter 1 of the Civil Account Code as affect treasury procedure have been transferred to Chapter 16 'Treasury Procedure' along with other treasury rules in Chapter 16 of the Civil Account Code. The particular rules of the Forest Account Code and the Public Works Account Code, bearing on the subject of this chapter, have been collected together and inserted in their appropriate places in different sections.

**Rule 1.**—This reproduces the existing rule in Article 3, Civil Account Code.

**Rule 2.**—The rules in paragraphs 145, 168, 169 and 170, Public Works Account Code, are inserted here.

**Note.**—This reproduces the first sentence of paragraph 528, Public Works Account Code.

**Rule 3.**—The definition of the term 'cash' as given in paragraph 126, Public Works Account Code, is reproduced to cover the rules regarding crossed cheques in rule 4.

**Rule 4.**—The rule regarding acceptance of crossed cheques is based on the corresponding rule in Article 6, Civil Account Code.

**Rules 5 to 7.**—A general rule for the custody of Government money applicable to all departments has been framed on the lines of rules in paragraphs 339 and 343 of the Public Works Department Code and a portion of paragraph 161 of the Public Works Account Code.

**Rule 8.**—This reproduces the rule in Article 4, Civil Account Code, omitting the portion relating to treasury balances.

**Rule 9 (a).**—This suitably reproduces the rules in Rule 1 and note under Article 4, Civil Account Code.

**(b).**—This reproduces rule 2 of Article 4, Civil Account Code.

**Rule 10.**—This refers to the detailed rules under Treasury order No. 16 for the preparation of bills and obtaining money from the treasury.

**Rule 11.**—Rules in Article 3, Forest Account Code, paragraph 129, Public Works Account Code, and Article 9, Civil Account Code, relating to the drawing of money from the treasury are incorporated in this rule. Note 1 is based on paragraph 530, Public Works Account Code, and Rule 1

thereunder, while Note 2 is based on Rule 1 of paragraph 129, Public Works Account Code.

**Rule 12.**—The Main rule is based on paragraphs 127 and 136 (Rule 1) of the Public Works Account Code.

(a) is based on a portion of paragraph 274, Public Works Account Code.

**Rules 13 to 22.**—All the rules in the Civil Account Code, Forest Account Code and Public Works Account Code, relating to cheques are brought together in one place for purposes of convenience. The new rules are based on the existing rules and orders as detailed below :—

**Rule 13** (a) reproduces Article 21, Civil Account Code, and paragraphs 168 and 169, Public Works Account Code.

(b) reproduces Rule 1 of Article 21, Civil Account Code.

(c) reproduces the latter part of Article 22, Civil Account Code.

(d) reproduces first part of Article 24, Civil Account Code, and portion of paragraph 137, Public Works Account Code.

(e) reproduces rule in Article 25, Civil Account Code.

(f) is based on Article 3, Forest Account Code, paragraph 129, Public Works Account Code, and Article 440, Civil Account Code. The letter of credit system has been abolished in the Forest Department of this province in accordance with the Auditor General's letter No. 2260-Admn. 460-20 dated 7th November 1921.

**Rule 14** is based on paragraph 137, Public Works Account Code.

**Rules 15 and 16** reproduce respectively paragraph 141, Public Works Account Code, and rule 1 thereunder.

**Rule 17** is based on the first portion of paragraph 142, Public Works Account Code.

**Rule 18** reproduces paragraph 143, Public Works Account Code, excluding portion relating to accounts.

**Rule 19** is based on paragraph 150, Public Works Account Code.

**Rule 20** reproduces paragraph 170, Public Works Account Code.

**Rule 21** reproduces the last sentence of Article 9, Forest Account Code.

**Rule 22.**—The Rules in Article 27, Civil Account Code, and Article 10, Forest Account Code, regarding treatment of lost cheques are embodied in this rule.

**Rules 23 to 27.**—The special rules in the Public Works Account Code regarding departmental payments are conveniently brought together in a separate section of this chapter as general rules for the preparation and payment of departmental vouchers. They are not covered by subsidiary rules framed under Treasury Order 16.

**Rule 23** reproduces rule in paragraph 151, Public Works Account Code.

**Rule 24** reproduces rule in paragraph 152, Public Works Account Code.

**Rule 25.**—The rule in paragraph 153, Public Works Account Code, is reproduced in this rule.

*Page 209, Appendices—*

In the memorandum explaining rule 37, *for* the words “ Article 87, Civil Account Code ” *read* the words “ Article 37, Forest Account Code.”

(Correction No. 62, Financial Publication No. I, dated 15th May 1928.)



**Rule 26** reproduces the rules in paragraph 154, Public Works Account Code.

**Rule 27** reproduces the latter part of the rule in paragraph 149, Public Works Account Code.

**Rule 28 (a).**—The rule regarding permanent advance, as given in Article 93, Civil Account Code, is briefly reproduced here to make the rules regarding imprest and permanent advance complete.

(b) is based on paragraph 163, Public Works Account Code.

(c) is based on paragraph 166, Public Works Account Code.

**Rule 29** is based on Article 28 and part of Article 30, Forest Account Code.

**Rules 30 (a), (b), (c)** are based on clauses (b), (c) and (d) of Article 8, Civil Account Code; Annexure A is also reproduced, at the end of the Chapter.

**Rules (30) (a), (2) to 7** reproduce rules 4 to 9 of the Bombay Treasury Manual.

**Rule 31** reproduces the rule in Article 16, Civil Account Code. It also covers paragraph 112 of the Bombay Forest Manual, Volume I.

**Rule 32** is based on the rule in Article 17, Civil Account Code.

**Rule 33** reproduces the rule in Article 19, Civil Account Code, and its note is based on Articles 81 and 82, Forest Account Code and Article 178 of the Bombay Forest Manual, Volume I.

**Rule 34.**—This rule is new. A simple cash book has been prescribed for departments or offices dealing with large amounts of money, either collected for ultimate remittance to the treasury, or drawn from the treasury for detailed disbursements. This will enable heads of departments or offices to exercise a strict control on the cash transactions. Big offices having large monetary transactions do, as a matter of fact, keep some sort of cash book for purposes of this control.

**Rule 35** reproduces the rules in Article 21, Forest Account Code, and Article 147 of the Bombay Forest Manual, Volume I, including the note which deals with the cash book of the Forest Department.

**Rule 36** is based on the rule in Article 52, Forest Account Code.

**Rule 37** reproduces a portion of Article 37, Civil Account Code, and Note I under paragraph 126 of the Bombay Forest Manual, Volume I.

**Rule 38.**—This rule is based on the rules in Articles 75 to 78, Forest Account Code, and Articles 168, 172 and 175 of the Bombay Forest Manual, Volume I.

**Rule 39.**—The rules regarding control by the Controlling Officers of the Public Works Departments are inserted in this Section. They are based on paragraphs 60 and 67 of the Public Works Department Code, with special provision for punctual submission of the Public Works Accounts.

**Rule 40.**—A general rule for Security Deposits is framed on the lines of the rule in paragraph 161, Public Works Department Code.

## CHAPTER 3

**Rule 41.**—This corresponds to Articles 7 and 34, Civil Account Code, regarding check of receipts by departmental officers, and covers paragraph 175 (a) of the Bombay Forest Manual. No general detailed rules for checking the realisation of revenue in the different departments have been laid down as they are different in different departments, and are mostly contained in the Manuals of the departments concerned.

**Rule 42** reproduces first sentence of paragraph 248, Public Works Account Code.

Clause (a) embodies the rules in the latter part of paragraph 251 (a), Public Works Account Code and the rule thereunder, and clause (b) reproduces clause (b) of that paragraph.

**Rules 43 and 44.**—These embody the rules in paragraph 252 (b) and (c), Public Works Account Code.

**Rules 45 to 50.**—The rules in paragraphs 253 to 256, 259 to 261, Public Works Account Code, relating to recoveries of rents on buildings and lands are embodied in these rules.

## CHAPTER 4

**Rule 51.**—The rule in Article 38, Civil Account Code, is reproduced embodying in clause (a) the new procedure for payment of leave salary from the Home Treasury (*vide* paragraphs 3 and 4 of the Memorandum, Appendix 10, page 343, Audit Code). The last part of Rule 1, clause (c) is omitted as it relates to a central subject.

**Rule 52** reproduces the rule in Article 39, Civil Account Code.

**Rule 53** reproduces the rule in Article 42, Civil Account Code. The existing form of the Bond of Indemnity is reproduced.

## CHAPTER 5

**Rule 54.**—This reproduces the rule in Article 49, Civil Account Code.

**Rule 55.**                   \*       \*       \*       \*       \*       \*

**Rule 56.**—This rule is special for the Government servants of the Forest Department and is based on Article 53, Forest Account Code.

**Rule 57.**—This reproduces rule in Article 53, Civil Account Code.

**Rule 58.**—This reproduces the rule in the first part of Article 52, Civil Account Code. It also covers paragraph 203 (1) of the Bombay Forest Manual, Vol. I.

**Rule 59.**—A general rule for transfers of charge has been framed, based on the Public Works Department rules. There is no special corresponding rule in other departments.

**Rules 60 to 67.**—These rules for transfer of charge are special for the Public Works Department and are based on paragraphs 378, 379, 383, 384, 385 to 387 and 391 of the Public Works Department Code.

## CHAPTER 6

**Rule 68.**—This rule reproduces the existing rules in Article 63, Civil Account Code, except the portion of clause (c) relating to Audit Office Procedure. The explanation and note are reproduced for the purpose of facilitating the working of this rule. Note 1 to clause (b) is amended so as to embody the new rules for calculation of average pay in case of Time-scale pay, as laid down by the Government of India.

**Rules 69 to 73.**—The special rules for payment of Public Works Department and Forest Department Establishment bills are separately embodied in this chapter for the purpose of convenience as shown below :—

**Rule 69** is based on paragraph 511 (a) (3), Public Works Account Code, and

**Rule 70** on the first part of paragraph 512, Public Works Account Code.

**Rule 71** embodies the rule in Article 51, Forest Account Code, with provision for regulating the drawing of cheques in cases where the letters of credit system has been abolished.

**Rules 72 and 73** are based on Articles 54 and 56, Forest Account Code, respectively.

**Rule 74** reproduces the rule in Article 65, Civil Account Code.

**Rule 75.**—The rule in paragraph 533, Public Works Account Code, is reproduced in general terms to cover the cases of other departments.

**Rule 76** is based on a portion of Article 70, Civil Account Code, and paragraphs 508 and 509, Public Works Account Code.

**Rule 77** is based on paragraph 132 and the first sentence of paragraph 509, Public Works Account Code.

## CHAPTER 7

**Rule 78.**—This is a new rule based on the Auditor General's letter No. 946-Admn., dated 2nd June 1922.

**Rules 79 to 82.**—These reproduce the rules in Articles 81 to 83, Civil Account Code.

**Rule 83** is based on Article 84, Civil Account Code. The powers regarding reserved Provincial subjects will be embodied in the Book of Financial Powers of this Government.

**Rule 84.**—This reproduces Article 85, Civil Account Code, omitting item (b). Notes 2 and 3 are also omitted, as the former does not concern this Government and orders regarding the latter will be issued by the Auditor General.

• **Rule 85** reproduces Article 90, Civil Account Code.

**Rule 86** reproduces the rule in Article 100, Civil Account Code, omitting the portion relating to Central subjects.

**Rule 87.**—Clause I is based on the corresponding clause of Article 98, Civil Account Code, except the latter portion relating to the Treasury and Audit Office.

Clauses II and III reproduce clauses II and III (a) of Article 98, Civil Account Code, respectively.

**Rule 88** is based on the rule in Article 91, Civil Account Code, with the new canon of financial propriety reproduced to make the rule complete.

• **Rule 89** is based on the rule in Article 92, Civil Account Code, with the last sentence amplified with reference to the Auditor General's letter No. 617-Admn., dated 10th April 1923.

**Rules 90 to 92** reproduce rules in Articles 94 to 96, Civil Account Code, respectively.

• **Rule 93 (a).**—This is a new rule bearing on the necessity for and preparation of an abstract bill and is inserted for the sake of clearness.

**Rule 93 (b) and (c)** reproduce the rules in Article 104, Civil Account Code, omitting the portion which does not concern this Government.

**Rules 94, 95, 96, 97 and 98** are based on Articles 105, 106, 107, 108 and 109, Civil Account Code, respectively.

**Rule 99.**—This embodies only that portion of the rule in Article 111, Civil Account Code, which concerns the supplying officer and the officer supplied.

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**Rule 100** reproduces the rule in Article 112, Civil Account Code. Rule 2 has been amended in view of the new inter-provincial relations under the Reforms.

**Rules 101 to 106.**—The special rules in paragraphs 519, 521, 523 (except rule 1), 524 (c) and (d) and first part of paragraph 525 of the Public Works Account Code relating to contingent expenditure of the Public Works Department are brought together and embodied in these rules under a separate section.

## CHAPTER 8

**Rule 107** reproduces the rule in Article 114, Civil Account Code.

**Rules 108 and 109.**—Rules in paragraphs 262 and 263, Public Works Account Code, regarding remission or refund of Public Works Revenue are conveniently incorporated in these rules.

**Rule 110** reproduces Article 116, Civil Account Code.

**Rule 111** reproduces the rule in paragraph 257 of the Public Works Department Code.

**Rule 111-A** gives a reference to Appendix 9 containing the rules regulating the concessions granted for undergoing anti-rabic treatment.

**Rules 111-B and 111-C** reproduce Articles 207 and 208, Civil Account Code, respectively omitting the accounts portion.



## CHAPTER 9

There are no detailed rules in the Civil Account Code for the receipt and disposal of stores in large consuming departments like Jails, Agriculture, Cinchona Plantation, etc.; so special instructions were issued by the local Government from time to time in individual cases for the guidance of the departments concerned. As it is desirable to have a uniform set of rules applicable to all the departments, a new chapter is inserted showing how stores are to be received and issued, how their quantity and value accounts are to be maintained, and how their stock should be periodically taken. Chapter 7 of the Public Works Account Code deals with the stores of that particular department. The relevant rules of that chapter are reproduced here to have all the stores rules in one place. Owing to their detailed nature a separate section is assigned to these rules.

**Rule 112.**—This rule is based on Public Works Account Code, paragraph 172. It also covers paragraph 242 of the Bombay Forest Manual, Volume III.

**Rule 113.**—This rule is based on Public Works Account Code, paragraph 180.

**Rule 114.**—This rule is based on paragraphs 181 to 185 of the Public Works Account Code. It also covers Article 240 of the Bombay Forest Manual, Volume III.

**Rules 115 and 116.**—These rules are based on the relevant portion of the rules regarding quantity Accounts and value Accounts, and Stock-taking in Chapter VII of the Public Works Accounts Code. The note to Rule 115 refers to Articles 65 and 66 of the Bombay Forest Manual, Volume I.

**Rule 117** reproduces the rule in paragraph 344 of the Public Works Department Code, classifying the different kinds of stores in the Public Works Department.

**Rules 118 to 122** are based on the rules in paragraphs 345, 346, 347, 348, 349 respectively of the Public Works Department Code.

**Rules 123 and 124** reproduce rules in paragraphs 357 and 358 of the Public Works Department Code.

**Rules 125 and 126** are framed with reference to rules in paragraphs 359 and 360 of the Public Works Department Code.

**Rule 126-A** is based on the general rule in paragraph 177 of the Public Works Account Code.

**Rule 127** reproduces the rule in paragraph 179, Public Works Account Code.

**Rule 128** is based on paragraph 180, Public Works Account Code, except the portion relating to entries in the Register of Receipts and the grant of acknowledgments and certificates.

**Rule 129.**—This reproduces paragraph 181, Public Works Account Code.

**Rule 130.**—The rule in paragraph 183, Public Works Account Code, is inserted in this rule, with the exclusion of the portion relating to record and issue of stores and grant of receipts.

**Rule 131** is based on the first sentence of paragraph 173 and paragraph 185 of the Public Works Account Code.

**Rule 132** reproduces paragraph 191, Public Works Account Code.

**Rule 133** is based on paragraph 192, Public Works Account Code, except the latter portion relating to adjustments.

**Rules 134, 135 and 136** reproduce the rules in paragraphs 193, 194 and 195, Public Works Account Code, respectively.

**Rule 137** embodies rules in paragraph 196, Public Works Account Code, excluding the portion relating to account adjustment.

**Rule 138** reproduces the rule in paragraph 367, Public Works Department Code.

**Rule 139** is based on paragraph 173, Public Works Account Code, except the portion relating to the record of the receipts and issues of stores.

**Rule 140** embodies a portion of paragraph 203 (a), Public Works Account Code, which specifies the persons who make entries in the half yearly returns.

**Rule 141.**—Portion of paragraph 205, Public Works Account Code, regarding the review of the stock register by Divisional Officer, is incorporated in this rule.

**Rule 142** deals with stock-taking, with provision for verification by an officer independent of the staff responsible for the custody of stores. It is based on the rules in paragraphs 361 and 363 of the Public Works Department Code.

**Rule 143** reproduces rules as to the method of stock-taking as contained in the first part of paragraph 362 of the Public Works Department Code and a portion of paragraph 210 of the Public Works Account Code.

**Rule 144** is based on paragraph 211 of the Public Works Account Code, with provision for verification by an officer of the Indian Audit Department in the case of special stores department, etc.

**Rule 145** reproduces paragraph 208, Public Works Account Code, excluding the portion relating to adjustment of excesses or deficits in stores.

**Rule 146.**—Paragraph 210, Public Works Account Code, except the portion relating to Accounts, is inserted in this rule.

**No. 119.**

*Page 218—*

*Substitute “ paragraph 219 ” for “ paragraph 210 ” in the explanatory memorandum against rule 146.*

*( Vide F.D. File 2734/19-3590 (a). )*

(Correction No. 119, Financial Publication No. 1,  
dated 23rd November 1928.)

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**Rules 147 and 148** reproduce rules in paragraphs 225 and 227, Public Works Account Code, respectively.

**Rule 149.**—First sentence of paragraph 229, Public Works Account Code, is reproduced in this rule.

**Rule 150** is based on paragraph 232, Public Works Account Code, except the portion relating to adjustments.

**Rule 151** reproduces first sentence of paragraph 235, Public Works Account Code.

**Rule 152** is based on the latter part of the rule in paragraph 236, Public Works Account Code.

**Rule 153** reproduces paragraph 238, Public Works Account Code.

## CHAPTER 10

This is a new chapter in which all the rules relating to "Works" expenditure are incorporated. The Auditor General has decided that the charges on account of works executed by Civil Officers in excess of Rs. 2,500 in amount should be treated as "Works" expenditure of the department concerned. Simple rules are therefore framed to show how these works are to be executed, and the charges paid. There are special rules in the Forest Account Code, and the Public Works Account Code relating to the works expenditure of those departments. They have been incorporated in separate sections in this chapter, so that a complete set of rules for "Works" may be in one place.

**Rule 154.**—This rule covers item 3 of Appendix 5 to the Civil Account Code, Volume I. It is based on the Auditor General's U. O. No. A-C—3263, dated 17th October 1922.

• **Rule 155** is based more or less on a procedure followed in the Police Department in regard to petty construction works which may be generally followed in similar cases.

**Rule 156** embodies the rule in paragraph 250 of the Public Works Department Code.

**Rule 157** reproduces the rule in paragraph 251, Public Works Department Code.

**Rule 158.**—This rule is based on Article 209 of the Bombay Forest Manual, Volume III, Article 145 of the Bombay Forest Manual, Volume I, and paragraph 11 of Appendix XXIII of the Bombay Forest Manual, Volume I.

• **Rule 159.**—This rule is based on the Forest Account Code, Articles 41 and 42 and Article 119 of the Bombay Forest Manual, Volume I.

**Rule 160.**—This rule reproduces Article 43 of the Forest Account Code.

**Rule 161.**—This rule reproduces Article 44 of the Forest Account Code.

• **Rule 162.**—This rule reproduces parts of Article 45 of the Forest Account Code and Article 157 of the Bombay Forest Manual, Volume I: the rules regulating advances to contractors and workmen are reproduced from Appendix XXXI to the Manual.

**Rule 163.**—This rule reproduces Article 48 of the Forest Account Code and part of Article 118 of the Bombay Forest Manual, Volume I.

**Rule 164.**—This rule reproduces Article 50 of the Forest Account Code and part of Article 118 of the Bombay Forest Manual, Volume I.

**Rule 165.**—Financial responsibilities of the officers of the Public Works Department are based on the rules in paragraphs 60, 62, 65, 66, 67, 77, 78, 79, 80 and 82 of the Public Works Department Code.

**No. 120.**

*Page 221—*

In the memorandum explanatory of the Financial Rules, *insert* the following after the explanation of rules 175 to 177 :—

• “ *Rule 178* is based on Article 240 of the Public Works Department Code.”

•  
(F.D. File 2734/5887.)

(Correction No. 120, Financial Publication No. I,  
dated 23rd November 1928.)

**Rules 166 to 171.**—The rules regarding administrative approval and technical sanction are based on the rules in paragraphs 178 to 183 of the Public Works Department Code.

**Rules 172 and 173** reproduce the rules in paragraphs 184, 186 and 187 of the Public Works Department Code relating to requisition by Civil Officers for construction of works.

**Rule 174** is based on the rules in paragraphs 197 and 215, Public Works Department Code.

**Rules 175 to 177.**—The rules regarding contracts for works are based on paragraphs 235 and 239 of the Public Works Department Code.

**Rules 179 to 181** reproduce the rules regarding tenders as contained in paragraphs 242 to 244, Public Works Department Code.

**Rule 182** reproduces the rule in paragraph 245, Public Works Department Code.

**Rule 183** reproduces the rule for provision in contracts for imported stores as contained in paragraph 246, Public Works Department Code.

**Rule 184** reproduces the rule in paragraph 247, Public Works Department Code.

**Rules 185 to 187** contain the rules regarding the officers empowered to execute contracts, which are based on paragraphs 248 to 249-A, Public Works Department Code.

**Rule 188** reproduces paragraph 258, Public Works Department Code.

**Rules 189 to 191** deal with alteration in design during construction, and they are based on paragraphs 264 to 266, Public Works Department Code.

**Rules 192 to 195** reproduce the rules regarding supplementary and revised estimates as contained in paragraphs 287, 288, 290 and 291, Public Works Department Code.

**Rules 196 to 198** are based on paragraphs 331 to 333, Public Works Department Code.

**Rule 199** reproduces a portion of paragraph 278 (d) of the Public Works Account Code.

**Rules 200 and 201** regarding Measurement Books are based on rules in paragraphs 334 and 337 of the Public Works Department Code.

**Rule 202** is based on the latter part of the rule in paragraph 272 and paragraph 353 and part of paragraph 356, Public Works Account Code, relating to financial check by Executive Engineers.

**Rule 203** reproduces rule 1 of paragraph 275, Public Works Account Code.

**Rule 204** reproduces the first portion of paragraph 279, Public Works Account Code, relating to payment of daily labour through a contractor.

**Rules 205 to 219** relate to bills and vouchers and they are based on the rules in paragraphs 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297 and 298 of the Public Works Account Code, respectively.

**Rules 220 and 221** regarding aid to contractors are based on paragraph 275, Public Works Department Code, and paragraph 299 of the Public Works Account Code.

**Rules 222 and 223** refer to work-charged establishment and they are based on rules in paragraphs 141 and note and 143 of the Public Works Department Code.

**Rule 224** is based on a portion of paragraph 300, Public Works Account Code, which specifies the authority competent to sanction work-charged establishment.

**Rule 225** reproduces the rule in paragraph 301, Public Works Account Code. Note of the rule is based on the Auditor General's letter No. 2/276 Code, dated 1st December 1922.

**Rules 226, 227, 228 and 229** reproduce rules in paragraphs 302, 303, 304 and 305, Public Works Account Code, respectively.

**Rules 230 to 232** are based on the rules in paragraphs 307, 308 and 309, Public Works Account Code.

• **Rules 233 to 236** reproduce the rules in paragraphs 310, 313, 314 and 315, Public Works Account Code, respectively.

**Rules 237 and 238** are based on the rules in paragraph 316 and the latter part of paragraph 218, Public Works Account Code.

**Rule 239** embodies the rule in paragraph 321, Public Works Account Code, except the second half of clause (b) and first portion of clause (c) relating to credit in accounts.

**Rule 240** reproduces the rule in paragraph 322, Public Works Account Code.

**Rule 241.**—This follows paragraph 323, Public Works Account Code.

**Rules 242 and 243** are based on the rules in paragraphs 324 and 325, Public Works Account Code, respectively.

• **Rule 244** reproduces the rule in paragraph 318 (c) of the Public Works Account Code.

**Rules 245 and 246** are based on portions of the rules in paragraphs 330 and 331, Public Works Account Code, and paragraph 195, Public Works Department Code, which specify how the estimate for a work should be divided into different sub-heads.

**Rule 247** embodies the rule in paragraph 332, Public Works Account Code, except the portion relating to accounts.

**Rules 248 and 249** relate to prompt settlement of liabilities and are based on the rules in paragraphs 348, 349 (part) and 350, Public Works Account Code.

**Rule 250** is based on paragraph 357, Public Works Account Code, and paragraph 78 of the Public Works Department Code.



## No. 63

*Page 222, Appendices—*

In the memorandum explanatory of rules 245 and 246 *for* the words “in paragraphs 330 and 331, Public Works Account Code,” *read* “in paragraphs 328 and 331, Public Works Account Code.”

(Correction No. 63, Financial Publication No. I, dated  
15th May 1928.)

**Rules 251 and 252** are based on paragraph 358, Public Works Account Code, and paragraph 292, Public Works Department Code, respectively.

**Rule 253** is based on the rule in paragraph 364, Public Works Account Code.

**Rule 254** is based on paragraph 366, Public Works Account Code, and paragraph 193 of the Public Works Department Code.

**Rule 255** is based on paragraph 378 of the Public Works Account Code.

**Rule 256** embodies a portion of paragraph 382, Public Works Account Code, relating to employment of military labour.

**Rules 257 and 258** deal with workshop works and are based on rules in paragraphs 375 and 376 of the Public Works Department Code.

**Rule 259** is based on paragraph 432 and the first part of paragraph 437, Public Works Account Code.

**Rule 260** reproduces paragraph 440, Public Works Account Code.

**Rule 261** reproduces paragraph 461, Public Works Account Code.

**Rule 262** is based on the first sentence of paragraph 410 of the Public Works Account Code.

**Rule 263** embodies clauses (II) and (IV) of paragraph 472, Public Works Account Code.

**Rules 264 and 265** are based on paragraphs 475 and 476, Public Works Account Code, respectively.

**Rule 266** reproduces clause (a) of paragraph 480, Public Works Account Code.

## CHAPTER 11

**Rule 267** defines the term "Public Buildings".

**Rules 268 to 272** are based on the rules in paragraphs 301 to 306, Public Works Department Code.

**Rule 273** deals with the use of Government Buildings by Auxiliary Force and is based on paragraph 315, Public Works Department Code.

**Rule 274** refers to the Register of Buildings and is based on paragraphs 176 and 318 of the Public Works Department Code.

**Rules 275 and 276** deal with residences for Government servants and are based on paragraphs 320 and 322, Public Works Department Code.

**Rules 277 and 278** refer to Rent rules for Government Buildings used as residences and are based on paragraphs 323 and 324 of the Public Works Department Code.

**Rules 279 and 280** refer to rules regarding Sanitary, Water supply and Electrical installations in Government Buildings occupied as residences, and are based on paragraphs 328 to 330 of the Public Works Department Code.

## CHAPTER 12 .

**Rule 281** is based on Articles 134 and 135, Civil Account Code.

**Rules 282 and 283** reproduce Articles 139 and 140, Civil Account Code.

**Rule 284** is based on rule 1 under Article 143, Civil Account Code.

**Rule 285** reproduces Article 144, Civil Account Code.

**Rule 286** is based on Article 145, Civil Account Code.

**Rule 287** embodies the rule contained in Article 146, Civil Account Code.

**Rule 288** is based on clause (c) of Article 149, Civil Account Code.

**Rule 289** is based on Article 150, Civil Account Code. The action of the Audit Office is covered by rule 23 of the rules framed under Section 96 (D) (I) of the Government of India Act.

**Rule 290** is based on Article 151, Civil Account Code.

**Rule 291** contains the rule in Article 152, Civil Account Code, with suitable modifications.

**Rule 292** reproduces Article 153, Civil Account Code.

## CHAPTER 13

**Rule 293.**—This rule is based upon Article 154 of the Civil Account Code, modified to suit the circumstances of this Government.

**Rule 294.**—This rule is based upon Article 155 of the Civil Account Code.

**Rule 295.**—This rule is based on the existing practice in this Presidency.

**Rule 296.**—This rule is based on Article 156 of the Civil Account Code.

**Rule 297.**—This rule is based upon Article 157 of the Civil Account Code.

**Rule 298.**—This rule is drafted on the lines of Article 158 of the Civil Account Code.

**Rule 299.**—This rule is based on Article 159 of the Civil Account Code.

**Rule 300.**—This rule is based on Article 160 of the Civil Account Code.

## CHAPTER 14

**Rule 301** is based on Article 185, Civil Account Code, and rule 24 of the rules framed under Section 96 (D) (I) of the Government of India Act.

**Rules 302 and 303** are based on Article 186, Civil Account Code.

**Rule 304 A & B (I).**—This rule describes the procedure that should be followed by Departmental Officers in regard to the preparation of Revised and Budget Estimates of revenue and expenditure on behalf of this Government and is based on the orders issued from time to time.

Clause B (II) is based on clauses (b), (c) and (e) of Article 187, Civil Account Code, with special provision to avoid excess over grants due to increments falling due within the year, as well as to any officiating pay. It contains the procedure that should be followed in regard to new expenditure to be provided in the Budget Estimates.

**Rules 305, 306 and 307** deal with the preparation of estimates for expenditure in England. They are based on paragraph 118 of the Public Works Account Code, Article 187 (i) of the Civil Account Code and Government Resolutions, Finance Department, No. 727 of 13th October 1921, 20th July 1923 and 13th October 1923, respectively and Government Resolution No. 1511 of 23rd December 1922.

**Rule 308** is based on Article 188, Civil Account Code.

**Rule 309.**—The new principle of distribution of grants, as laid down in paragraph 112, Public Works Account Code, and 188 (1) of the Civil Account Code, is reproduced here as a general rule.

**Rules 310, 311.**—These are general rules taken from paragraphs 113 and 114, Public Works Account Code.

**Rule 312** embodies rule 38 (i) of the Devolution rules to make the budget rules self-contained.

**Rule 313** embodies the orders of the Auditor General, issued with his letter No. 409 T-A & A, dated 1st July 1921, in regard to different kinds of reappropriation that may arise under the Reforms Scheme, and the authorities competent to sanction them.

**Rule 314** reproduces Articles 190 and 191, Civil Account Code.

**Rule 315.**—The rule in paragraph 122 of the Public Works Account Code for a close watch over the expenditure against the sanctioned grants has been made general.

**Rule 316.**—This is a new rule embodying the orders of the Auditor General, issued with his letter No. 667-Admn., dated 10th April 1923, fixing the responsibility of Departmental Controlling Officers in

regard to watching of actuals against the grant placed at their disposal. The orders contained in G. R., F. D., No. 2613, dated 27th March 1925 have been embodied in this rule. The forms prescribed in the above mentioned G. R. have also been inserted for reference.

**Rule 317** is based on Article 193 and the second sentence of Article 194, and Article 86 of the Civil Account Code.

**Rules 318 and 319** are based on the rules in Articles 87 and 88, Civil Account Code.

**Rule 320** is based on paragraph 110 (a) of the Public Works Account Code. The note reproduces the canons of financial propriety.

**Rule 321** is based on the orders contained in G. R., F. D., No. 1719, dated 14th December 1923 and 9th October 1924, respectively.

**Rule 322** reproduces part of paragraph 110 of the Public Works Account Code.

**Rule 323** reproduces paragraph 116 of the Public Works Account Code.

**Rule 324.**—This rule is based on the rule contained in clause (e) of paragraph 115 of the Public Works Account Code. The orders contained in Rule 3 of the Rules accompanying G. I., F. D., letter No. 4058-Ex., dated 5th September 1924 to all local Governments regarding appropriation audit in respect of Central Civil Works expenditure have been inserted for the guidance of the Divisional officers.

**Rule 325** reproduces rule in paragraph 123, Public Works Account Code.

**Rule 326** reproduces rule in paragraph 124, Public Works Account Code.

## CHAPTER 15

**Rule 327** reproduces Article 224, Civil Account Code.

**Rule 328** reproduces Articles 225 and 226, Civil Account Code, with additions relating to provincial subjects.

**Rule 329** embodies the rule in Article 227 (a) and (c), Civil Account Code, so far as it relates to provincial subjects.

**Rule 330** embodies the rule in Article 228, Civil Account Code, as far as it relates to Provincial Governments.

**Rule 331** is based on Article 229, Civil Account Code.

**Rule 332** reproduces Article 231, Civil Account Code.

**Rule 333** is based on Article 232, Civil Account Code, and the Government of India, Finance Department, No. 2044-E.A., dated 19th December 1921, and the Auditor General's Audit Instruction, Section I, paragraph 1.

**Rule 334** reproduces Article 233, Civil Account Code, with an addition in regard to budget provision without which no fresh charge can be incurred, if renewed.

**Rule 335** is based on paragraph 263 of the Public Works Department Code.



## CHAPTER 16

**Rules 336 to 338** embody the chief rules laid down by different local Governments regarding the responsibilities of the District and the Treasury Officers under note to Article 261, Civil Account Code. They also include the rules in Articles 261 and 262, Civil Account Code, which lay down the responsibility of the District Officer, and the rule in Article 8 (a), second paragraph of Article 14 and Articles 19 and 20, 260 and rule 2 to Article 267, which fix the Treasury Officer's responsibility.

**Rule 339** embodies rule 6 under Article 266, Civil Account Code. This is a counterpart of rule 31 in Chapter II relating to issue of duplicate receipts, as far as the Treasury Officer is concerned.

**Rule 340** reproduces the rules in Articles 21 and 273, Civil Account Code, as far as the Treasury is concerned. For Departmental Officers, see rule 13 in Chapter II.

**Rule 341** reproduces the treasury aspect of rules 10 and 13 of Chapter II of these Rules.

**Rule 342.**—The definition of the term "Letter of Credit" as given in the first sentence of note to Article 275, Civil Account Code, and the rule in clause (b) of that Article are reproduced here.

**Rule 343** reproduces Articles 277, Civil Account Code, as far as the Provincial Governments are concerned.

**Rule 344** is based on a portion of Article 283, Civil Account Code, and the notes thereunder. Exceptions are based on a procedure followed in this province.

**Rule 345** is based on a portion of clause (d) and clause (e) with rules under Article 284, Civil Account Code.

**Rule 346** is based on the first part of Article 287, Civil Account Code.

**Rule 347** follows Article 451, Civil Account Code.

**Rules 348 and 349** follow Articles 290 and 291, Civil Account Code respectively.

## No. 252

*Page 220—*

In the memorandum explanatory of the Financial Rules, *insert* the following after the explanation of rule 156 :—

“ Rule 156-B reproduces paragraph 486 of the Public Works Account Code.”

(F.D. File 2734/541 dated 9th January 1931.)

(Correction No. 252, Financial Publication No. I,  
dated 25th April 1931.)

## No. 65

*Page 230—*

In the memorandum explanatory of rule 345, *insert* the following :—

“ The last sentence of this rule is based on G. R. 4876, dated 30th June 1926. ”

(Correction No. 65, Financial Publication No. I, dated  
15th May 1928.)

Page 230—

In the memorandum explanatory of rule 341, *add* the following :—

“ Clause (d) of this rule is based on G. I., F. D., D-4070-F dated 16th August 1927 and D-996-F dated 17th February 1928, printed in the preamble of G. Rs., 5665, dated 12th September 1927 and 9th March 1928. ”

(Correction No. 64, Financial Publication No. I, dated  
15th May 1928.)

## CHAPTER 17

**Rule 350** reproduces the last sentence of Article 304, Civil Account Code.

**Rule 351** embodies the first part of Article 309, Civil Account Code.

**Rule 352** follows Article 310, Civil Account Code.

**Rule 353** is based on Article 311 (a), Civil Account Code, as far as provincial subjects are concerned.

**Rule 354** reproduces Article 312, Civil Account Code.

**Rule 355** follows the rule in Article 313, Civil Account Code.

**Rules 356 to 358** reproduce the rules in Articles 314, 315 and 319, Civil Account Code, as far as Provincial debts are concerned.

## CHAPTER 18

**Rule 359.**—This rule reproduces Article 218 of the Civil Account Code.

**Rule 360.**—This rule reproduces Article 219 of the Civil Account Code.

**Rule 361.**—This rule is based on Article 220-A of the Civil Account Code.

**Rule 362.**—This rule reproduces Article 221 of the Civil Account Code.

**Rule 363.**—This rule reproduces Article 522 of the Civil Account Code.

**Rule 364.**—This rule reproduces Article 523 of the Civil Account Code.

**Rule 365.**—This rule is based on Article 222 of the Civil Account Code.

**Rule 366.**—This rule reproduces Article 223-A of the Civil Account Code.

**FORMS**

(See Fin. R. No. 2)

P. W. A/c Form No. 3.

*Block.*

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_

Division \_\_\_\_\_ Date \_\_\_\_\_ 192 .

Received from \_\_\_\_\_

Rupees \_\_\_\_\_

On account of \_\_\_\_\_

*Initials of Cashier or  
Accountant.*

*Initials of officer granting the  
receipt.*

FIN. R. FORM No. 1.  
P. W. ACCTT. FORM No. 3.

RECEIPTS FOR PAYMENTS TO GOVERNMENTS.

(See Fin. R. No. 2)

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Place. \_\_\_\_\_

Division \_\_\_\_\_ Date \_\_\_\_\_ 192 .

Received from \_\_\_\_\_

Rs \_\_\_\_\_ Rupees \_\_\_\_\_

\_\_\_\_\_ Cashier or Accountant. \_\_\_\_\_ Signature \_\_\_\_\_

Designation \_\_\_\_\_

Not transferable.





## No. 219

Page 237-A—

Insert the following as a new form No. 3-A :—

FIN. R. FORM No. 3-A.

[See Fin. R. No. 52 (b)]

Form of indemnity bond to be executed by claimants for pay and allowances of deceased Government servants when the amount exceeds Rs. 500 :—

\*Nar. § of • • KNOW ALL MEN BY THESE PRESENTS THAT WE\*  
 claimant's. son of  
 and resident of  
 †Fir. st and †  
 surety. son of  
 and resident of  
 †Sec. and and †  
 surety. son of  
 and resident of  
 • are held and firmly bound to the Secretary of State for India in Council  
 §In words— in the sum of Rupees (Rs. || )  
 the amount to be paid to the said Secretary of State or his successors or assigns FOR  
 here named WHICH payment to be well and truly made, each of us severally binds  
 should be at least double himself and his heirs, executors, administrators and assigns and every  
 the amount to be paid by two and all of us jointly bind ourselves and our heirs, executors, adminis-  
 Government. trators and assigns firmly by these presents WHEREAS@  
 ||In figures. [was at the time of his death in the employment of the Government of  
 @Name of Bombay\*\*  
 deceased. or [was receiving a pension of Rupees  
 \*\*Nature of (Rs. ) from the Government of Bombay]  
 employment. AND WHEREAS the said@  
 died on the day of  
 19 , and there was then due to him the sum of  
 Rupees (Rs. ) [for pay and  
 allowances in respect of his said office] or [in respect of his said pension]  
 AND WHEREAS the above bounden\*  
 (hereinafter called the claimant) claims to be entitled to the said sum as  
 heir of the said@ but has not obtained  
 letters of administration of, or a succession certificate to, the property  
 and effects of the said@ AND WHEREAS the  
 said Government after making due inquiry are satisfied that the  
 claimant is entitled to the said sum and that it would cause undue delay  
 and hardship if the said Government insisted upon the production by  
 the claimant of letters of administration of, or a succession certificate to,  
 the property and effects of the said@ AND  
 WHEREAS the said Government desire to pay the said sum to the

P. W. ACCTT. FORM No. 48.

[See Fin. R. No. 48]

Major Head to be credited \_\_\_\_\_

[illegible]

*Dated* \_\_\_\_\_

*Divisional Officer.*

Completed and returned to the Officer in charge Division.  
 Certified that the pay and allowances of the tenants named herein re-  
 mained unchanged during the month, except as indicated in column 6.

*Dated*

*Treasury Officer.*

FIN.R. FORM No. 4.  
C. A. C. FORM No. 5.

238

## FINANCIAL RULES

\* Money columns.

claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with two sureties to indemnify the said Government against all claims to the amount so due as aforesaid to

Name of the said\* before the said sum can be paid  
based. to the claimant. NOW THE CONDITION of this bond is such that if

Amount to the (Rs. ) if the said Government so require and shall in  
based. any event indemnify and save the said Government harmless from all

liability in respect of the said sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

Claimant IN WITNESS to the above written bond and the condition thereof we  
First. • • • • • and §

Second. • • • • • and||  
ty. have hereunto set our hands this day of  
ty. 19 .

(File S. 7-49/4698.)

(Correction No. 219, Financial Publication No. 1)  
dated 12th August 1930.)

C. A. C. FORM No. 6.

[See Fin. R. No. 68]

Accountant General.



F. A. C. FORM No. 8.

[See Fin. R. No. 72]

[illegible]

DATED \_\_\_\_\_

*The* . . . 192

*Conservator of Forests.*





No. 173.

Page 243, *Fin. R. Form No. 9*—

*Substitute* the following for the second sentence of the Disbursing Officer's certificate at the foot of this form :—

“I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them.”

(Correction No. 130 dated 1st February 1929  
to the C. A. Code, Volume I.)

(Correction No. 173, Financial Publication No. I,  
dated 28th September 1929.)

Page 243, Fin. R. Form No. 9—

(i) Add the following below the line "Total Rs. (words)" in this form:—

	<i>"Deduct—</i>	Amount disallowed by Controlling Officer in Bill
No.	dated	for Rs. "

(ii) *Substitute* the following for entry “*Add—Amount of disallowance refunded*” in this form :—

"Add—Amount of disallowance from bill No.		
dated		refunded by deduction from Contingent
bill No.	dated	and reallocated as
per	"	

(Corrections Nos. 159-160 dated 1st May 1928  
to the C. A. Code, Volume I.)

(Correction No. 172, Financial Publication No. I,  
dated 28th September 1929.)

**No. 121.**

*Page 243, Finl. R. Form No. 9—*

For the words " C. A. C. Form No. 15 " at the top of this form *substitute*  
" C. A. C. Form No. 15-A ".

(F. D. File 2734/19/3590 (a).)

on No. 121, Financial Publication No. I,  
dated 23rd November 1928.)

FIN. R. FORM No. 9.

C. A. C. FORM No. 15.

## NOT PAYABLE AT THE TREASURY.

[See Fin. R. No. 93 (b)]

[To be printed on foolscap]

Government of	BILL OF CONTINGENT CHARGES OF	Month 19
Head of service.		Nos. of vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
	<p><i>The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above, the fact that a detailed bill is to be sent for counter-signature on a named date. The memorandum at foot of this form also will be omitted.</i></p> <p>TOTAL Rs. (words)</p>	Rs.

on abstract bill No. Date Rs.

Ditto	Allotment of 19	Rs. n. p.
Ditto	Expenditure including this bill	.. 0 0 0
Ditto	Amount of work bills annexed	.. 0 0 0

Amount of disallowance  
refunded

Balance available ..

Total of contingent bill Rs.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

Disallowed from sub-voucher No. Signature of Disbursing Officer.

Ditto.

Passed for Rs.

Ditto.

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am responsible that the receipts and vouchers of all other items of more than Rs. 25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Date

Signature of Countersigning Officer.

INDENT FOR STORES.

[See Fin. R. Nos. 114, 129]

Counterfoil.

Indent No. \_\_\_\_\_

On \_\_\_\_\_

Date \_\_\_\_\_

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be <sup>delivered</sup><sub>despatched</sub>  
to \_\_\_\_\_ by \_\_\_\_\_

Indenting Officer.  
(Divisional or  
Sub-Divisional Officer.)

INDENT FOR STORES.

Indent.

Indent No. \_\_\_\_\_

On \_\_\_\_\_

Date \_\_\_\_\_

Des- crip- tion.	No. or quan- tity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

These materials should be <sup>delivered</sup><sub>despatched</sub>  
to \_\_\_\_\_ by \_\_\_\_\_

Indenting Officer.  
(Divisional or  
Sub-Divisional Officer.)

Certificate of supply.

This indent has (not) been com-  
pleted with in full \_\_\_\_\_

(The alterations, which I have attested,  
have accordingly been made by me.)

Delivered to \_\_\_\_\_ on \_\_\_\_\_ by \_\_\_\_\_  
Despatched to \_\_\_\_\_ on \_\_\_\_\_ by \_\_\_\_\_

Dated \_\_\_\_\_ 192 \_\_\_\_\_ Supplying Officer.

INVOICE.

Invoice of Stores supplied \_\_\_\_\_

To \_\_\_\_\_

By \_\_\_\_\_

On indent No. \_\_\_\_\_ Dated \_\_\_\_\_

issued by the \_\_\_\_\_

Description.	No. or quantity.	Head of Account, etc.	Name of work (with name of contractor from whom value is recoverable).

Dated \_\_\_\_\_ 192 \_\_\_\_\_

Received. \_\_\_\_\_ Supplying Officer.

Dated \_\_\_\_\_ 192 \_\_\_\_\_

Receiving Officer.



FIN. R. FORM No. 12.

P. W. ACCT.T. FORM No. 21.

### MUSTER ROLL.

[See Fin. R. No. 197]

Cash Book Voucher No. 41, dated the 11th April 1923.

Name of work—Constructing residential quarters for Junior Officers  
at Craigdhu.

*Part I.—Nominal Roll.*

Description.	No.	Names (grouped according to classes).	Father's name.	DATES—APRIL 1923.										Total	Rate.	Amount.	Dated initials and remarks of paying officer made at the time of payment.	
				1	2	3	4	5	6	7	8	9	10					
Making approach roads.																		
Mate	1	Gullu ..	Fajju ..	1	1	1	1	1	1	1	1	1	1	10	1 4 0	12 8 0	K. N. 11-4	
Cooli	2	Adalat ..	Jhanda ..	1	1	1	1	1	1	1	1	1	1	5	0 11 0	3 7 0	K. N. 11-4	
"	3	Ramzan ..	Hidayat ..	1	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K. N. 11-4	
"	4	Sadhu ..	Chetu ..	1	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K. N. 11-4	
"	5	Samand ..	Baland ..	1	1	1	1	1	1	1	1	1	1	8	0 11 0	5 8 0	K. N. 11-4	
"	6	Nazru ..	Hakoo ..	1	1	1	1	1	1	1	1	1	1	10	0 11 0	6 14 0	K. N. 11-4	
"	7	Jumma ..	Aziz ..	1	1	1	1	1	1	1	1	1	1	6	0 11 0	4 2 0	K. N. 11-4	
														TOTAL		46 3 0		
Constructing retaining walls.																		
Mason	8	Habib ..	Rashid ..	1	1	1	1	1	1	1	1	1	1	9	1 8 0	13 8 0	K. N. 11-4	
"	9	Labhu ..	Chanda ..	1	1	1	1	1	1	1	1	1	1	1	1 8 0	12 0 0	K. N. 11-4	
"	10	Sarnu ..	Hukma ..	1	1	1	1	1	1	1	1	1	1	4	1 8 0	5 8 0	K. N. 11-4	
"	11	Ahmad ..	Firoz ..	1	1	1	1	1	1	1	1	1	1	4	1 8 0	6 0 0	K. N. 11-4	
"	12	Roda ..	Phina ..	1	1	1	1	1	1	1	1	1	1	3	1 8 0	4 8 0	K. N. 11-4	
														TOTAL		41 8 0		
Daily Total.				8	9	9	10	9	10	8	9	7						
Initials of persons marking the daily attendance.				M. C. 1/4.	M. C. 2/4.	M. C. 3/4.	M. C. 4/4.	M. C. 5/4.	M. C. 6/4.	M. C. 7/4.	M. C. 8/4.	M. C. 9/4.	M. C. 10/4.					
Initials of inspecting officer.				K. N. 3-4						G. C. R. 7-4				K. N. 10-4.				
TOTAL															87 11 0			



Passed for Rs. (87-11-0) Rupees eighty-seven, 11-0.

*Signature—G. C. Roy,*

*Dated the 11th April 1923.*

*Rank—Sub-Divisional Officer,  
Headquarters Sub-Division.*

	Rs.	a.	p.
Grand total of this muster roll .. ..	87	11	0
Deduct—Payment not made, as per details transferred to register of arrears— Part II .. ..	11	0	0
Balance paid ..	76	11	0
Add—Arrears of previous muster roll now paid off, as per details of register of arrears, Part II	7	2	0
Total amount paid (in words) Rupees eighty-three, 13-0	83	13	0

*Signature—KIDAR NATH,*

*Dated the 11th April 1923.*

*Rank—Overseer.*

*Part II.—Register of arrears of wages due to work people.*

The adoption of this method of recording arrears is left optional with Divisional Officers.

Left-hand page.

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.			Amount paid.		
Arrears of Previous muster rolls brought forward.				Rs.	a.	p.	Rs.	a.	p.
March 1923	3	Labhu	Chanda	2	12	0	2	12	0
	7	Roda	Phina	4	1	0	4	0	0
	9	Mahbub	Shafi	4	13	0			
	13	Nihal Singh	Hukam Singh	0	11	0			
			Total	12	10	0	7	2	0
			Carried over	12	10	0			

Right-hand page.

Month and period to which the arrears relate.	Dated initials and remarks of paying officer.	Serial number as per nominal muster roll.	Names.	Fathers' names.	Amount due.		
March 1923	K. N. 11-4. K. N. 11-4.				Rs.	a.	p.
				Brought over	12	0	0
		Arrears as per this muster roll.					
		5	Samand	Baland	5	8	0
		10	Sarnu	Hukma	5	8	0
			Total		11	0	0
			Grand Total		23	10	0
			Deduct amount paid out of arrears of previous muster rolls		7	2	0
			Balance—Arrears carried to next nominal muster roll		16	8	0

NOTE.—When wages are not claimed within three months a report of this fact should be made to the Divisional Officers.

*Part III.—\*Detail of the measurement of work done by the labour employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement.*

Description of work. (Each district item of work, grouped by sanctioned sub-heads where necessary.)	Quantity.	Deduct as shown on the last Muster Roll.	†Balance
Cutting and disposing of rubbish ..	46,050	24,000	22,050
Constructing retaining wall .. ..	3,250	1,900	1,350

Measurements taken on 10th April 1923.

Measurement Book No. 109, page 12.

*Dated the 10th April 1923.*

KIDAR NATH,  
*Rank—Overseer.*

\* If the work is not susceptible of measurement, a remark to this effect should be recorded.

† If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

FIN. R. FORM No. 13.

P. W. ACCT'T. FORM No. 23.

## MEASUREMENT BOOK.

[See Fin. R. No. 200]

Particulars.	Details of actual measurement.				Contents or Area.
	No.	L.	B.	D.	

*R. D. 5,000 to R. D. 10,000.**Ralla Ode, Contractor.**Work order No. 5, dated 4th June 1919.**Work measured on 2nd July 1919.**Running Account—For previous measurements see page 46 of this book.*

EARTHWORX.							
Raising and strengthening banks of			Bahaud din Distributary.				
R. D. 5,000-6,000L	..	..	1	100	18	1.2	2,160
			1	100	20	1.1	2,200
			1	100	14	1.5	2,100
			1	95	12	1.4	1,596
			1	80	12.5	1.2	1,200
6,000-7,000L	..	..	1	70	14.5	1.2	1,218
			1	80	12	1.2	1,152
			1	40	15	1.4	840
			1	45	17	0.8	612
7,000-8,000L	..	..	1	100	14	1.5	2,100
8,000-9,000L	..	..	1	80	12	1.5	1,440
			1	70	15	1.2	1,260
9,000-10,000L	..	..	1	90	11	1.5	1,485
10,000-9,000R	..	..	1	85	12	1.5	1,530
9,000-8,000R	..	..	1	100	14	0.7	980
8,000-7,000R	..	..	1	90	12	1.0	1,080
			1	90	14	0.8	1,008
7,000-6,000R	..	..	1	40	10	1.0	400
			1	20	14	1.0	280
			1	50	12	1.5	900
6,000-5,000R	..	..	1	45	20	1.1	990
			1	43	18	1.5	1,161

*M. Lal,—2-7.*

27,692

*Abstract.*

27,692 c.ft. earthwork.

*Deduct—previous payments vide page 46 of this book.**M. Lal,—3-7.*

Particulars.	Details of actual measurement.				Contents or Area.
	No.	L.	B.	D.	

*Kalu Ram & Sons, Suppliers.*

*Agreement No. 40 of 1919.*

*Purchases for direct issue to work—Constructing a District Road Bridge at R. L.  
55,000, Main Line Canal.*

*Date of measurement—3rd July 1919.*

Lime in bags .. ..	432	Mds. 2.0	..	..	Mds. 864
	200	1.5	..	..	300
	51	1.0	..	..	51
	100	1.25	..	..	125
TOTAL ..	783	..	..	..	1,340
Surkhi .. ..	1	24	15	..	360
	1	25	12	..	300
	1	20	15	1	300
	1	15	16	1	240
TOTAL ..	..	..	..	..	1,200
M. Lal,—3-7.					
<i>Abstract.</i>					
1,340 Mds. Lime at					
1,200 c.ft. Surkhi at					
783 empty bags at					
First and Final Bill.					
M. Lal,—3-7.					
<i>Fate Jan—Supplier.</i>					
<i>Agreement No. 45 of 1919.</i>					
<i>"Purchase" for work—Constructing</i>					
<i>two sets of Ziladar's Quarters at</i>					
<i>Bahauddin—For issue to Ilam Di,</i>					
<i>contractor.</i>					
<i>Date of measurement, 5th July 1919.</i>					
Ballast .. ..	1	30	20	1	600
Lime in bags .. ..	50	2	..	..	100
	10	Mds. 1.5	..	..	15
Total lime in bags ..	60	..	..	..	115
Surkhi .. ..	1	20	10	1	200
M. Lal,—5-7.					
<i>Abstract.</i>					
600 c.ft. Ballast at					
115 Mds. Lime at					
200 c.ft. Surkhi at					
60 empty bags at					
First and Final Bill					
M. Lal,—5-7.					

# FIRST AND FINAL BILL.

[See Fin. R. No. 205, 206]

(For contractors and Suppliers.†—To be used when a single payment is made for a job or contract, i.e., only on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work or to the same head of account, in the case of supplies and are billed for at the same time.)

Name of work (in the case of bills for work done) \_\_\_\_\_ Cash Book Voucher No. 44, dated 19th May 1919.

Name of contractor or supplier, and reference to Agreement.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Reference to recorded measurements and date.			Quantity	Rate.			Unit.	Amount.		TOTAL AMOUNT PAYABLE TO THE CONTRACTOR OR SUPPLIER.		Payee's acknowledgment (with date).	Dated signature of witness.	DATED CERTIFICATE OF DISBURSEMENT.		
												In figures.	In words			Mode of payment—cash or cheque (Number and date).	†Paid by me.	
		Book No.	Page No.	Date.	Rs.	a.	p.	Rs.	a.	Rs.	a.							
Purchases for the work—Constructing Police station at Karnal—For issue to contractor Makhan Lal.																		
Amarchand (Agreement No. 40 of 1919).	Bricks Lime	66	40	4-5-19	100,000	15	0	0	%	1,500	0	1,612	8	Rupees one thousand six hundred and twelve/8	Amarchand, —20th May 1919.		Cheque No. 19—4101K, dated 20th May 1919.	B. R.,— 20-5-19.
		66	41	5-5-19	75	1	8	0	Md.	112	8							
Purchases for direct issue to work—Constructing a Government High School at Thanesar																		
Ganeshi Lal (Agreement No. 29 of 1919).	Deodar wood	54	79	30-4-19	482	1	8	0	c.	723	0	723	0	Rupees seven hundred and twenty-three only.	Thumb impression of Ganeshi Lal.	Ramji Das,— 19th May 1919.	Cheque No. 17—4101K, dated 19th May 1919.	B. R.,— 10-5-19.

H. L. Kapoor (Agreement No. 35 of 1919).	Rolled steel beams ..	87	10	10-5-19	12	20	0	0	cwt.	240	0	240	0	Rupees two hundred and forty only.	H. L. Kapoor,— 25th May 1919.	Cheque No. 27—4101K, dated 25th May 1919.	B. R.— 25-5-19.
TOTAL ..														2,575 8	Two thousand five hundred and seventy- five /8/.		

Dated 11th May 1919.

BELI RAM,\*\*—Signature,  
Sub-Divisional Officer, Karnal Sub-Division.—Rank. } Officer preparing the bill.

Pay Rs. ( . . . ) Nil in cash and Rs. (2,575-8) Two  
Thousand five hundred and seventy-five /8/ by cheque. } G. P. METHA,—Signature,  
Divisional Officer, Amballa Division.—Rank. } Officer authorising  
payment.

Dated 16th May 1919.

†In the case of payments to Suppliers, a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case :—(1) “Stock,” (2) “Purchases—For Stock,” (3) “Purchases for direct issue to work —————,” (4) “Purchases for the work ————— for issue to contractor —————.”

\*In the case of works the accounts of which are kept by sub-heads, the amounts relating to all items of work falling under the same “sub-head” should be totalled in red ink.

||Payment should be attested by some known person when the payee’s acknowledgment is given by a mark, seal or thumb impression.

†The person actually making the payment should initial (and date) in this column against each payment.

\*\* This signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

FIN. R. FORM No. 15.

P. W. ACCT. FORM No. 25.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

## RUNNING ACCOUNT BILL A

[See Fin. R. Nos. 205, 207]

(For Contractors.—This form provides for Advance payments as well as payments for measured work.)

Cash Book—Voucher No. 2, dated 3rd March 1919.

Name of Contractor—L. Attar Chand.

Name of Work—Constructing Residential Quarters at Craigdhu, Simla.

Serial No. of this Bill—II.

No. and date of his previous bill for this work—I, dated 21st January 1919.

Reference to Agreement—No. 50 of 1918.

### I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub-works" of estimate).	Unit.	Rate.	Quantity executed up to date as per measure- ment book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.				Remarks (with reasons- for delay in adjust- ing pay- ments shown in column 1		
Total as per previous bill.	Since* previous bill.	Total up to date.					Up to date.		Since † previous bill.				
1	2	3	4	5	6			8		9		10	
Rs.	Rs.	Rs.	(2) Outhouses.		Rs.	a.	p.	Rs.	a.	Rs.	a.	Rs. a. p.	
1,000	—1,000	..	1. Cutting ..	% c.ft.	10	0	0	96,000	960	0	300	0	
			2. Dry stone walling ..	% c.ft.	13	0	0	10,000	1,300	0	1,300	0	
			7. Stone in mud masonry ..	% c.ft.	35	0	0	2,400	840	0	840	0	
..	1,500	1,500	8. Deodar woodwork ..	..	..			..	..				
			13. Sub-head—										
			Doors and Windows.										
			Battened doors ..	s. ft.	1	0	0	150	150	0	150	0	
			Glazed windows	s. ft.	1	6	0	60	82	8	82	8	232 8 0
1,000	500	1,500	TOTAL "Out- houses"	..	..			3,332	8	2,672	8		
1,000	500	1,500	Total carried over					3,332	8	2,672	8		

\* Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become 'Nil'.

† When there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract.



*Pages 255-256, Form No. 15 (II—Certificates and Signatures)—*

(1) *Delete* the endorsement regarding countersignature and the foot-note.

(2) *Insert* the following as a foot-note against the word “ by ” occurring in paragraph 1, line 2 :—

“ When the Executive Engineer himself takes the measurements the words ‘ me,.....Executive Engineer ’ should be substituted for the words ‘ L. Kidar Nath, Overseer,’ and the subscription ‘ G. C. Roy etc.’ scored out.”

(G.R., P.W.D., 4027/27 dated 22nd September 1930.)

(Correction No. 266, Financial Publication No. I,  
dated 18th July 1931.)

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "sub-heads" and "sub- works" of esti- mate).	Unit.	Rate.	Quantity executed up to date as per measure- ment book.	PAYMENTS ON BASIS OF ACTUAL MEASUREMENTS				Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1)
Total as per previous bill.	Since previous bill.	Total up to date.					Up to date.		Since previous bill.		
1	2	3	4	5	6	7	8	9	10		
Rs.	Rs.	Rs.			Rs. a.		Rs. a.	Rs. a.	Rs. a. p.		
1,000	500	1,500	Brought forward ..				3,332	8	2,672	8	
			(4) Rickshaw shed.								
			5. Sub-heads costing less than Rs. 1,000.								
			Cutting ..	% c.ft.	10	0	15,000	150	0	70	0
			Dry stone walling ..	% c.ft.	13	0	2,600	338	0	117	0
			Concrete in lime ..	% c.ft.	32	0	300	96	0	96	0
..	1,000	1,000	3. Stone in lime masonry ..	..	..	..	..	..	..	..	..
200	300	500	4. Deodar woodwork ..	..	..	..	..	..	..	..	..
200	1,300	1,500	TOTAL "Rickshaw shed"	..	..	..	584	0	283	0	
1,200	1,800	3,000	Total	Total value of work done to date (A)			3,916	8	2,955	3	
	(D)	(B)	Deduct value of work shown on previous bill.				961	0			
			Net value of work since previous bill (F)				2,955	8	2,955	8	
Figure (D) in words— Rupees one thousand and eight hundred only			Figure (F) in words—Rupees two thousand nine hundred and fifty-five and annas eight.								

## II.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by L. Kidar Nath, Overseer, on 28th February 1919, and are recorded at page 3 of Measurement Book No. 105.

\*2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work is, in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience

\* This certificate must be signed by the Sub-Divisional or Divisional Officer.

of the contractor in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

*Dated signature of officer  
preparing the bill* { G. C. ROY,—3-3-19.  
(Rank) Sub-Divisional Officer,  
Head Quarters Sub-Division,  
Simla Division.

ATTAR CHAND,—3-3-19.

*Dated signature of contractor.*      *\*Dated signature of officer  
authorising payment.* { \_\_\_\_\_  
(Rank) \_\_\_\_\_

\* This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

## III.—Memorandum of Payments.

			Rs. a. p.		
1. Total value of work actually measured, as per Acct. I, Col. 8, Entry (A).			3,916	8	0
2. Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col 3, Entry (B).			3,000	0	0
3. Total (Items 1+2) .. .. .			6,916	8	0
4. Deduct amount withheld :—					
Figures for Works Abstract.					
Rs.	a.	p.			
296	0	0			
(a). From previous bill as per last Running Account Bill .. .. .			Rs.	a.	
			96	0	
(b) From this Bill .. .. .			296	0	
5. Balance, i.e., "Up to date" pay- (Items 3—4) (K)* ments.			6,524	8	0
6. Total amount of payments already made as per Entry (K), of last Running Account Bill No. I of January 1919, forwarded with accounts for January 1919 .. .. .			2,065	0	0
7. Payments now to be made, as detailed below :—					
By recovery of amounts creditable to this work :—			Rs.	a.	p.
357	10	0	357	10	0
Value of Deodar wood supplied in 2-19 .. .. .			357	10	0
653	10	0	Total 4 (b) + 7 (a) .. (G)		
By recovery of amount creditable to other works or heads of accounts :—			Rs.	a.	p.
40	0	0	40	0	0
Value of stock supplied in 1-19 for Providing a Storage and Crushing machine at Snowdon. 40 0 0			40	0	0
4,061	14	0	4,061	14	0
4,101	14	0	Total 7 (b) + (c).. (H).		

\* This figure should be tested to see that it agrees with the total of items 6 and 7.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs. ‡ (4,061-14) Four thousand and sixty-one -14-  
by cheque. ‡

G. C. R.—3rd March 1919.

(Dated initials of Disbursing Officer.)

Received Rs. § (4,459-8) Four thousand, four hundred and fifty-nine -8-  
, as per above memorandum, on account of this work.

(Amount in vernacular.)

Dated the 7th March 1919.

ATTAR CHAND.

Stamp

(Full signature of contractor.)

|| Witness \_\_\_\_\_

Paid by me, *vide* cheque No. 43 H.—69907, dated 3rd March 1919.

K. N.,—7th March 1919,

Overseer.

(Dated initials of person actually making the payment.)

#### IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer may wish to record in respect of the execution of work, check of measurements or the state of contractor's account.)

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable, *vide* item 7 (c).

§ The payee's acknowledgment should be for the gross amount paid as per item 7 (i.e.,  $a+b+c$ ).

|| Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FIN. R. FORM No. 16.  
P. W. ACC'T. FORM No. 26.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

### RUNNING ACCOUNT BILL B.

[See Fin. R. Nos. 205, 208]

(For Contractors.—This form provides for (1) Advance Payments, (2) Secured Advances and (3) Payments for measured works.)

Cash Book Voucher No. 42, dated 13th March 1919.

Name of Contractor—Bhima Mal.

Name of Work—Constructing Residential Quarters at Craigdhu, Simla.

Serial No. of this Bill—VI.

No. and date of his previous Bill for this work—V, dated 25th January 1919.

Reference to Agreement—49 of 1918.

#### I.—Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "Sub-heads" and "Sub- works" of estimate).	Unit.	Rate.		Quantity executed up to date as per measure- ment book.	PAYMENTS ON THE BASIS OF ACTUAL MEASURE- MENTS.				Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1	
Total as per previous bill.	Since* previous bill.	Total up to date.						Up to date.		†Since previous bill.			
1	2	3	4	5	6		7	8		9		10	
Rs.	Rs.	Rs.			Rs.	a.	p.		Rs.	a.	Rs.	a.	
			(1) Main Building.										
..	5,000	5,000	2. B r i c k- work in lime	%c.ft.	92	0	0	9,594.31	8,826	12	..	..	
500	—500	..	4. D a m p proof course.	%s.ft.	60	0	0	1,755.50	1,053	5	630	0	
1,200	—1,200	..	6. Brick in cement	%c.ft.	1	6	0	1,525	2,096	14	2,096	14	
1,050	—1,050	..	7. Woodwork in trusses	%c.ft.	2	12	0	554.35	1,524	7	1,524	7	
1,100	400	1,500	8. Woodwork in floor joists	%c.ft.	2	7	0	1,550	3,778	2	..	..	
..	1,000	1,000	9. Woodwork in main beams	%c.ft.	3	3	0	127	404	13	..	..	
..	450	450	12. Wrought iron work	%c.ft.	..			..	..		..	..	
3,850	4,100	7,950	Carried over						17,684	54,251	5		

\* Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1, so that the "Total up to date" in column 3 may become Nil.

† When there are two or more entries in column 9 relating to each sub-head of estimate, they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract,

## FINANCIAL RULES

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Items of work (grouped under "Sub-heads" and "Sub- work" of estimate).	Unit.	Rate.	Quantity executed up to date as per measure- ment book.	PAYMENTS ON THE BASIS OF ACTUAL MEASURE- MENTS.				Remarks (with reasons for delay in adjust- ing pay- ments shown in column 1).
Total as per previous bill.	Since previous bill.	Total up to date.					Up to date.		Since previous bill.		
1	2	3	4	5	6	7	8	9		10	
Rs.	Rs.	Rs.			Rs. a. p.		Rs.	a.	Rs. a.		
3,850	4,100	7,950	Brought over				17,684	5	4,251 5		
			15. Sub-heads costing less than Rs. 1,000.								
			Stone in mud masonry ..	%c.ft.	35 0 0	315	110	4	110 4		
			Dry stone masonry ..	%c.ft.	15 0 0	3,000	450	0	450 0	870-4-0	
			Dhaji walling in stone ..	%c.ft.	35 0 0	900	315	0	315 0		
3,850	4,100	7,950	Total	Total value of work done to date			18,559	9			
	(D)	(B)	Deduct	value of work shown on previous bill			18,433	0			
			Net value of work since previous (F)				5,126	9	5,126 9		
Figure (D) in words— Rupees four thousand and one hundred only.			Figure (F) in words, Rupees five thousand one hundred and twenty-six -9-								

Figure (D) in words—  
Rupees four thousand  
and one hundred only.

## No. 267

*Pages 261-262, Form No. 16 (III—Certificates and Signatures)—*

(1) *Delete* the endorsement regarding countersignature and the foot-note.

(2) *Insert* the following as a foot-note against the word “by” occurring in paragraph 1, line 2 :—

“When the Executive Engineer himself takes the measurements the words ‘me,.....Executive Engineer’ should be substituted for the words ‘Kidar Nath, Overseer,’ and the subscription ‘G. C. Roy, etc.’ scored out.”

(G.R., P.W.D., 4027/27 dated 22nd September 1930.)

(Correction No. 267, Financial Publication No. I,  
dated 18th July 1931.)



Page 261, *Financial Rule Form No. 16, Part II*—Public Works Account Form No. 26—

1. *Delete* all the entries relating to lime and cement in columns 1 to 8.
2. *For* the existing figures “ 21,560 ” and “ -607 ” against (C) and (E) in column 8 *substitute* the figures “ 19,018 ” and “ -557 ” respectively.
3. *For* the words “ minus rupees six hundred and six only ” entered against (E) *substitute* the words “ minus rupees five hundred and fifty-seven only ”.
4. *For* the existing figure “ 22,167 ” against the entry “ Deduct amount outstanding as per entry (C) of previous bill ” *substitute* the figure “ 19,575 ”.

(P.W.D. File P. 145/24/7618.)

(Correction No. 373, Financial Publication No. I,  
dated 10th January 1933.)

**II.—Account of “Secured” advances allowed on the security of materials brought to site.**

Quantity outstanding from previous bill.	Deduct Quantity utilised in work measured since previous bill.	*Quantity outstanding (including quantity brought to site since previous bill)	Full rate as assessed by the Divisional Officer.	Description of Materials.	Unit.	Reduced rate at which advance is made.	**Up to date amount of advance.	Reference to Divisional Officer's written orders authorising the advance.	Reasons for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
			Rs. a.			Rs. a.	Rs.	No. Date.	
300,000	21,350	278,650 + 20,000 298,650	46 0	Bricks	0/00	34 8	10,303	3,437 596	10-12-18 7-2-19,
5,000	..	5,000	60 0	Lime	% c. ft.	45 0	2,250	3,437	10-12-18
152	122	30 + 100 130	3 0	Cement	c. ft.	2 4	292		
5,610	610	5,000	2 0	Timber	c. ft.	1 8	7,500		
30	..	30 + 15 45	36 0	Iron	md.	27 0	1,215	(C)	..
Total amount outstanding as per this account							21,560		
Deduct amount outstanding as per entry (C) of previous bill							22,167		
Net amount since previous bill (in words) <i>minus</i> rupees six hundred and six only							—607	(E)	

\*Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the *plus* sign. Finally, strike the total of the two entries which will represent the total quantity outstanding.

\*\*Entries in column 8 show the money values of the total quantities outstanding as per column 3.

**III.—Certificates and Signatures.**

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by L. Kidar Nath, Overseer, on 5th March 1919 and are recorded at page 25 of Measurement Book No. 105.

‡2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the

• ‡These certificates must be signed by the Sub-Divisional or Divisional Officer.

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value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

‡3. Certified (1) that the *plus* quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form 31, signed and executed by the contractor (*vide* rule 221 of the Financial Rules) is recorded in the divisional office.

*Dated signature of officer  
preparing the bill.* { G. C. Roy,—13th March 1919,  
(Rank) Sub-Divisional Officer,  
Head Quarters Sub-Division,  
Simla Division.

BHIMA MAL, § *Dated signature of officer  
authorising payment.* { \_\_\_\_\_  
*Dated signature of Contractor.* { (Rank) \_\_\_\_\_

§ This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case the two signatures are essential.

page 264) for the existing entry "Received Rs. ‡(8,620-9) Eight thousand six hundred and twenty -9-, as per above memorandum on account of this work" *substitute* the following:—

"Received Rs. ‡(8,669-9) Eight thousand six hundred and sixty-nine -9-, as per above memorandum on account of this work."

(P.W.D. File P. 145/24/7618.)

(Correction No. 374, Financial Publication No. I,  
dated 10th January 1933.)

*Page 263, Financial Rule Form No. 16, Part IV—Public Works Account  
Form No. 26—*

1. For the existing figures "21,560, 48,069-9-0, 48,069-9-0, 39,449-0-0 and 8,620-9-0" against items 3, 4, 6, 7 and 8 *substitute* the figures "19,018, 45,527-9-0, 45,527-9-0, 36,858 and 8,669-9-0" respectively.

2. Against sub-item "(c) By cheque†" of item 8, for the existing figures "8,107-9-0" *substitute* the figures "8,156-9-0"; similarly in column for "Figures for works Abstract" the existing figures "8,107-9-0" should be substituted by the figures "8,156-9-0".

3. In the pay order (*vide* page 264) for the existing entry "Pay Rs. †(8,107-9) Eight thousand one hundred and seven -9- by cheque\*" *substitute* the following :—

"Pay Rs. †(8,156-9) Eight thousand one hundred and fifty-six -9- by cheque\*." Similarly in the amount to be acknowledged (*vide* also

## IV.—Memorandum of Payments.

		Rs. a. p.		
1.	Total value of work actually measured, as per Acct. I, Col. 8, Entry (A)	18,559	9	0
2.	Total "Up-to-date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B)	7,950	0	0
3.	Total "Up-to-date" Secured advances on security of materials, as per Acct. II, Col. 8, Entry (C)	21,560	0	0
4.	Total (Items 1+2+3)	48,069	9	0
5.	Deduct amount withheld :—			
Figures for Works Abstract.		Rs. a. p.		
	(a) From previous bill as per last Running Account Bill.			
	(b) From this bill .. .. .			
	6. Balance, i.e., "Up-to-date" payments. (Items 4—5) .. (K)*	48,069	9	0
	7. Total amount of payments already made as per entry (K), of last Running Account Bill No. V of January 1919, forwarded with accounts for January 1919.	39,449	0	0
	8. Payments now to be made, as detailed below :—			
	Rs. a. p.			
(a)	By recovery of amounts creditable to this work :—			
	Total 5 (b) + 8 (a) .. (G)			
	By recovery of amounts creditable to other works or heads of accounts :—			
(b)	Deposits—Deduction on account of Security Deposits 513-0-0.	513	0	0
8,107 9 0	(c) By cheque† .. .. .	8,107	9	0
8,107 9 0	Total 8 (b) + (c) .. (H).			

\* This figure should be tested to see that it agrees with the total of items 7 and 8.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

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Pay Rs. † (8,107/9) Eight thousand one hundred and seven -9- by cheque.\*

G. C. R.,—13th March 1919,  
(Dated initials of Disbursing Officer.)

Received Rs. ‡ (8,620/9) Eight thousand six hundred and twenty /9/, as per above memorandum on account of this work.

(Amount in vernacular)

Dated the 15th March 1919.

BHIMA MAL.

Stamp.

(Full signature of contractor.)

§Witness\_\_\_\_\_

Paid by me, vide cheque No.  $\frac{50H}{69907}$ , dated 13th March 1919.

M. R.,—15th March 1919,  
Cashier.

(Dated initials of person actually making the payment.)

#### V.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

\* If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

† Here specify the net amount payable, vide item 8 (c).

‡ The payee's acknowledgment should be for the gross amount paid as per item 8 (i.e.,  $a + b + c$ ).

§ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FIN. R. FORM No. 17.  
P. W. ACCTT. FORM No. 27.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

### RUNNING ACCOUNT BILL C

[See Fin. R. Nos. 205, 209]

(For Contractors and Suppliers. This form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No. 4, dated 4th March 1919.

Name of Contractor or Supplier—Joti.

Name of Work\*—Additions and alterations to General Post Office Simla.

Purpose of Supply† 1. "Stock."

2. "Purchases" for issue to.....(Contractor)  
direct to work

Serial No. of this Bill—II.

No. and date of his last Bill for this work—I, dated 10th October 1918.

Reference to Agreement—39 of 1918.

#### I.—Account of work done or supplies made.

Unit.	Quantity executed (or supplied) up-to-date as per measure- ment book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	Rate.	AMOUNT.			REMARKS.
				‡Up-to- date.	‡Since previous bill (Total for each sub-head).		
1.	2	3	4	5	6		
			Rs. a. p.	Rs.	a.	Rs. a.	
% c.ft.	400	Excavation ..	10 0 0	4	0		
% c.ft.	200	Concrete in lime ..	32 0 0	64	0		
% c.ft.	300	Stone in lime masonry with old stone ..	40 0 0	120	0		
% s.ft.	300	Lime pointing ..	5 0 0	15	0		
% s.ft.	300	‡" Deodar glazing ..	1 6 0	412	8		
% s.ft.	230	Vertical planks (labour) ..	7 0 0	16	2		
c.ft.	330	Woodwork ..	2 4 0	742	8		
% s.ft.	1,150	C. I. Sheet roofing ..	70 0 0	805	0		
% s.ft.	1,350	1½" Cheel plank floor	40 0 0	540	0		
		Carried over ..		2,719	2		

\* The full name of the work as given in the estimate should be entered here except in the case of bills for "stock" materials.

† The "purpose of supply" applicable to the case should be filled in and the rest scored out.

‡ If the outlay on the work is recorded by sub-heads, the total for each sub-head should be shown in column 6, and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.



## FINANCIAL RULES

[illegible]

## No. 268

*Page 267, Form No. 17 (II—Certificates and Signatures)—*

(1) *Delete* the endorsement regarding countersignature and the foot-note.

(2) *Insert* the following as a foot-note against the word “by” occurring in line 1 :—

“When the Executive Engineer himself takes the measurements the words ‘me,.....Executive Engineer’ should be substituted for the words ‘L. Kidar Nath, Overseer,’ and the subscription ‘G. C. Roy, etc.’ scored out.”

(G.K., P.W.D., 4027/27 dated 22nd September 1930.)

(Correction No. 268, Financial Publication No. I,  
dated 18th July 1931.)

Unit.	Quantity executed (or supplied) up-to-date as per measure- ment book.	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate).	AMOUNT.						REMARKS.	
			Rate.			Up to date.		Since previous bill (Total for each sub- head).		
			4	5	6	7				
1	2	3	Rs.	a.	p.	Rs.	a.	Rs.	a.	
		Brought over ..				2,719	2			
Total value of work done or supplies made to date. .(A)						2,719	2			
Deduct value of work or supplies shown on previous bill						1,093	14			
Net value of work or supplies since previous bill . .(F)						1,625	4			
Figure (F) in words Rupees one thousand six hundred and twenty-five-4-										

## II.—Certificates and Signatures.

The measurements were made by L. Kidar Nath, Overseer, on 1st March 1919 and are recorded at page 15 of Measurement Book No. 105. No Advance payment has been made previously without detailed measurements.

G. C. ROY,—3-3-19,

*Dated signature of officer  
preparing the bill.*

*(Rank) Sub-Divisional Officer,  
Head Quarters Sub-Division,  
Simla Division.*

*Thumb impression of  
JOTI.*

*Dated signature  
of Contractor.*

*\*Dated signature of officer  
authorising payment.*

*(Rank) \_\_\_\_\_*

\* This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

## III.—Memorandum of Payments.

			Rs. a. p.		
1. Total value of work done, as per Acct. I, Col. 5, entry (A)			2,719	2	0
2. Deduct amount withheld :—					
*Figures for Works Abstract.					
Rs.	a.	p.			
162	9	0			
(a) From previous bills, as per last Running Account Bill			Rs. a.		
(b) From this bill			109 6		
			162 9		
3. Balance, i.e., "Up-to-date" payments.. (Items 1-2) (K)†			2,447	3	0
4. Total amount of payments already made as per entry (K), of last Running Account Bill No. I of October 1918, forwarded with accounts for October 1918			984	8	0
5. Payments now to be made as detailed below :—					
			Rs. a. p.		
(a) { By recovery of amounts creditable to this work :— Value of stock supplied as detailed in the ledger in November 1918..256 12 0 Ditto in January 1919 ..679 2 0 Ditto in February 1919 ..157 0 0			Rs. a. p.		
1,092	14	0	1,092	14	0
Total 2 (b) + 5 (a)..(G)			5	1,462	11 0
			Rs. a. p.		
(b) { By recovery of amounts creditable to other works or heads of accounts :— "Deposits"—Attachment as per order of Munsif, Ambala, No.571 of 1918 .. 250 0 0			250	0	0
250	0	0			
(c) By Cheque‡			119	13	0
119	13	0			
Total 5 (b)+(c)..(H).			369	13	0

\* Not required in the case of bills of suppliers.

† This figure should be tested to see that it agrees with the total of items 4 and 5.

‡ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs. \* (119/13/-) one hundred and nineteen/13/-by cheque.†

G. C. R.,—4-3-19,

(Dated initials of Disbursing Officer).

Received Rs. ‡ (1,462/11/-) one thousand four hundred and sixty-two/11/-, as per above memorandum on account of this work.

(Amount in vernacular.

Left hand thumb impression of

Dated the 5th March 1919.

JOTI.

Stamp.

§ Witness—MURLI DHAR. (Full signature of Contractor.)

Paid by me, vide cheque No.  $\frac{4}{69907} \text{ H}$ , dated the 4th March 1919.

M. R.,—5-3-19,

Cashier,

(Dated initials of person actually making the payment).

\* Here specify the net amount payable, vide item 5 (c).

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡ The payee's acknowledgment should be for the gross amount paid as per item 5 (i.e.,  $a+b+c$ ).

§ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

#### IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

FIN. R. FORM No. 18  
P. W. ACC'T. FORM No. 28.

## HAND RECEIPT.

[See Fin. R. Nos. 205, 211, 226.]

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 24, 25, 26 and 27 are suitable.)

*Cash Book Voucher No. 14, dated 15th August 1919.*

(1) Pay by <sup>cheque\*</sup><sub>cash</sub> Rupees (20-0-0) *Twenty only* to *Rikhi Ram*  
*Mistri. G. C.,—5-8-19.*

(2) Paid by me† P. D.,—15-8-19.

*RECEIVED from the Sub-Divisional Officer in charge of Mailsi Sub-Division the sum of Rs. (20-0-0) Twenty only*

*Name of work ‡ or purpose for which payment is made—My pay for 20 days (11th to 30th) of June 1919, at Rs. 30 per mensem, chargeable to Silt clearance, Mailsi Canal—vide Item 2 of Pay Bill (Form 29) for June 1919 (Voucher No. 27 for July 1919).*

(Amount in vernacular.)

*The 15th August 1919.*

RIKHI RAM MISTRI,  
*Signature of payee.*

Stamp.

§ *Witness* \_\_\_\_\_

\* The officer authorising payment should initial and date the pay order after scoring out the word, 'cheque' or 'cash' as the case may be.

† The person actually making the payment should initial and date payment certificate (2).

‡ In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the disbursing officer.

§ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

FIN. R. FORM No. 19

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P. W. ACCTT. FORM No. 30

Cash Book Voucher No. 56.

[See Fin. R. Nos. 205, 212]

# ACCOUNT OF PETTY CONTRACTORS for the

Name of Work—Excavating the Dhunniwala Feeder Channel.

*Name of Contractor, and reference to Agreement.	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	WORK DONE.												Deduct value of work shown on previous bill.	Net value of work since previous bills.
		UP TO DATE.													
		Reference to recorded measurements and date.			Quantity.	Rate.			Unit.	Amount.					
		3	4	5		6	7	8		9					
1	2	Book No.	Page No.	Date	cft.	Rs.	a.	p.		Rs.	a.	Rs.	a.	Rs.	a.
Final Transactions.															
Veroo Ode (W. O. No. 26, dated 1-7-18).	Earthwork R. D. 7800-7400.	75	25	2-1-19	39,596	6	6	0	%.	252	7	133	0	119	7
Ganeshi Ode (W. O. No. 27, dated 1-7-18).	Earthwork R. D. 8000-7900.	75	26	2-1-19	40,129	6	6	0	%.	255	13	209	0	46	13
Umar Din Ode (W. O. No. 30, dated 10-7-18).	Earthwork R. D. 6800-6800.	75	35	3-1-19	68,000	4	0	0	%.	272	0	240	0	32	0
Nawab Din (W. O. No. 28, dated 1-7-18).	Earthwork R. D. 8800-8900.	75	39	3-1-19	16,500	5	0	0	%.	82	8	80	0	2	8
Total, Final Transactions carried over										862	12	662	0	200	12

\* Final and intermediate transactions should be arranged in two groups, each being totalled

† Totals A and C of columns 3 and 11 should agree, respectively, with entries B and D of the last

‡ In the case of works the accounts of which are kept by sub-heads the amounts relating to all items

§ Payment should be attested by some known person when the payee's acknowledgment is given

|| The person actually making the payment should initial (and date) in this column, against each

¶ This signature is necessary only when the officer authorising payment is not the officer who



18	120	0	132	7	252	7	..	Thumb impression of Veroo, 25-1-19.	Ramdial, 25-1-19.	F. M., 25-1-19.	Cheque 19 R. No. 2102, dated 25-1-19.
10-10-18											
17	180	0	75	13	255	13	..	Ganeshi Ode, 17-1-19.	....	F. M., 17-1-19.	Cheque 9 R. No. 2102, dated 17-1-19.
12-11-18											
20	200	0	72	0	272	0	..	Umar Din, 23-1-19.	....	F. M., 23-1-19.	Cheque 17 R. No. 2102, dated 23-1-19.
19-12-18											
20	80	0	2	8	82	8	..	Nawab Din, 23-1-19.	....	F. M., 23-1-19.	Cash.
19-12-18											
580	0	282	12	862	12	..	..				

					Brought over ..				862	12	662	0	200	12	
<i>Intermediate Transactions</i> on <i>Open Accounts.</i>															
Mukh Ram (W. O. No. 17, dated 20-6-18).	Earthwork R. D. 4000- 4600.	75	40	3-1-19	2,02,000	6	0	0	%.	1,212	0	1,170	0	42	0
Mohamad Ishaq (W. O. No. 21, dated 20-6-18).	Earthwork R. D. 6848- 7500.	75	42	3-1-19	28,000	6	0	0	%.	168	0	..	..	168	0
Roshan Lal (W. O. No. 22, dated 20-6-18).	Earthwork R. D. 8660- 9300.	75	44	3-1-19	97,000	6	0	0	%.	582	0	442	0	140	0
Nathoo (W. O. No. 30, dated 1-7-18).	Earthwork R. D. 2000- 2200.	75	20	2-1-19	61,361	6	6	0	%.	391	8	360	0	31	3
Nand Lal (W. O. No. 67, dated 15-8-18).	Earthwork R. D. 7750- 7800.	57	45	3-1-19	19,000	6	0	0	%.	114	0	105	0	9	0
Dat Ram (W. O. No. 82, dated 9-9-18).	Earthwork R. D. 7400- 7420	75	23	2-1-19	7,450	6	6	0	%.	47	8	..	..	47	8
Carried over ..										2,514	11	2,077	0	437	11
										862	12	662	0	200	12

P. W. ACCTT. FORM No. 30.

No. of this Account—VI.

in cash and Rs. (682-12-0)  
by cheque.

Signature } Officer preparing the Account.  
Rank }  
Signature }  
Officer. Rank. } Officer authorising payment.

separately.  
account.  
falling under the same "sub-head" should be totalled in red ink;  
by a mark, seal or thumb impression.  
payment.  
prepares the account.



FIN. R. FORM No. 20.  
P. W. ACCT. FORM No. 31.

## INDENTURE FOR SECURED ADVANCES.

[See Fin. R. No. 219]

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time.)

THIS INDENTURE made the                      day of                      192 BETWEEN  
(hereinafter called "the Contractor" which expression shall where the context so admits or implies be deemed to include his heirs executors administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State" which expression shall where the context so admits or implies be deemed to include his successors in office and assigns) of the other part.

WHEREAS by an agreement dated                      (hereinafter called the said agreement) the Contractor has agreed                      to perform the undermentioned works (hereinafter referred to as the said works):—

(Here enter the description of the works.)

AND WHEREAS the Contractor has applied to the \*

for an advance to him of Rupees

(Rs.                      ) on the security of materials absolutely belonging to him and brought by him to the site of the said works the subject of the said agreement for use in the construction of such of the said works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHEREAS the Secretary of State has agreed to advance to the Contractor the sum of Rupees                      (Rs.                      ) on the security of materials the quantities and other particulars of which are detailed in Part II of a Running Account Bill (B) for the said works signed by the Contractor on                      and on such covenants and conditions as are hereinafter contained and the Secretary of State has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees

(Rs.                      ) on or before the execution of these presents paid to the Contractor by the Secretary of State (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid (all of which advances are hereinafter collectively referred to as the said amount) the Contractor doth hereby assign unto the Secretary of State the said materials by way of security for the said amount                      and doth hereby covenant and agree with the Secretary of State and declare as follows:—

(1) That the said sum of Rupees

(Rs.                      ) so advanced by the Secretary of State to the Contractor as aforesaid and all or any further sum or sums advanced

\* Here state the designation of the Government servant concerned.

as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (A) which have been offered to and accepted by the Secretary of State as security for the said amount are absolutely the Contractor's own property free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor hereby agrees at all times to indemnify and save harmless the Secretary of State against all claims whatsoever to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the said materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Executive Engineer Division (hereinafter called the Executive Engineer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and at his own risk and on his own responsibility and shall at all times be open to inspection by the Executive Engineer or any officer authorised by him. In the event of the said materials or any part thereof being stolen destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Executive Engineer and the materials so brought to replace the said materials or the materials so repaired and made good shall also be considered as security for the said amount.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer or an officer authorised by him on that behalf.

(6) That the said amount shall be repayable in full when or before the Contractor receives payment from the Secretary of State of the price payable to him for the said works under the terms and provisions of the said agreement PROVIDED THAT if any intermediate payments are made to the Contractor on account of work done then on the occasion of each such payment the Secretary of State will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials than actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of

each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Secretary of State shall immediately on the happening of such default be repayable by the Contractor to the Secretary of State together with interest thereon at twelve per cent. per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs charges damages and expenses incurred by the Secretary of State in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and any moneys so becoming due and payable shall constitute and a debt due from the Contractor to the Secretary of State and the Contractor hereby covenants and agrees with the Secretary of State to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Secretary of State of the said sum of Rupees

(Rs. ) and any further sum or sums advanced as aforesaid and all costs charges damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Secretary of State may at any time thereafter adopt all or any of following courses as he may deem best:—

(a) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates hereby provided. If the balance is against the Contractor he is to pay the same to the Secretary of State on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Secretary of State under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer Circle whose decision shall be final and the provisions of the Indian Arbitration Act for the time being in force shall apply to any such reference.

In WITNESS whereof the\* by order of the Governor of Bombay in Council for and on behalf of the Secretary of State for India in Council and the said† have hereunto set their respective hands and seals the day and year first above written.

Signed Sealed and delivered by\* the  
said in the presence of

1st witness

2nd witness

Signed sealed and delivered by  
in the presence of†

1st witness

2nd witness.

---

\* Here enter the designation of the P.W.D. Officer concerned.

† Here enter the name of the contractor.



FIN. R. FORM No. 21.  
P. W. ACCT. FORM No. 29.

# PAY BILL OF WORK-CHARGED ESTABLISHMENT.

[See Fin. R. No. 226]

No. of Voucher—27. Month of Payment—July 1919.

Name of Sub-division—Mailsi. Name of Section—Kehror.

Bill for the month of June 1919.

Item No.	Name of Incumbent.*	Designation.	Period.	Rate.	Amount due.	Amount paid.†	Dated acknowledgment of payee.	Dated initials of officer making payment.
<i>Silt clearance Mailsi Canal—vide Divisional Officer's No. 421, dated 5th April 1919.</i>								
1	Abdur Rahman.	Earthwork Mistri.	Full month ..	40	Rs. 40 0 0	Rs. 40 0 0	Abdur Rahman, 5th July 1919.	P. D., 5th July 1919.
2	Rikh Ram ..	Ditto ..	20 days (11th to 30th).	30	20 0 0	..	Unpaid.	
Total ..					60 0 0	40 0 0		
<i>Constructing a dispensary at Kehror—vide Divisional Officer's No. 322, dated 1st/3rd March 1919.</i>								
3	Nabi Bakhsh	Mason Mistri.	Full Month ..	35	35 0 0	35 0 0	Nabi Bakhsh, 10th July.	P. D., 10th July.
4	Hira ..	Ditto ..	Ditto ..	25	25 0 0	25 0 0	Hira, 10th July.	P. D., 10th July.
Total ..					60 0 0	60 0 0		
<i>Annual repairs to Mailsi Canal—vide Divisional Officer's No. 323, dated 4th March 1919.</i>								
5	Ghulam Farid.	Earthwork Mistri	Full month ..	30	30 0 0	30 0 0	Ghulam Farid, 5th July.	P. D., 5th July.
6	Ram Bakha ..	Ditto ..	17 days (8th to 24th).	30	17 0 0	17 0 0	Ram Bakha, 5th July.	P. D., 5th July.
7	Bihari Lal ..	Ditto ..	6 days (25th to 30th).	30	6 0 0	6 0 0	Bihari Lal, 5th July.	P. D., 5th July.
Total ..					53 0 0	53 0 0		
<i>Constructing Canal road from Kehror to Mailsi—vide Divisional Officer's No. 406, dated 12th April 1919.</i>								
8	Mura Ali ..	Engine Driver.	Full month ..	50	50 0 0	..	Unpaid.	
9	Amin Chand ..	Ditto ..	Ditto ..	45	45 0 0	45 0 0	Amin Chand, 6th July.	P. D., 6th July.
10	Gama ..	Mistri ..	Ditto ..	30	30 0 0	30 0 0	Gama, 6th July.	P. D., 6th July.
11	Pir Ghulam ..	Road Inspector.	20 days (11th to 30th).	60	40 0 0	40 0 0	Pir Ghulam, 6th July.	P. D., 6th July.
Total ..					165 0 0	115 0 0		
Carried forward ..					338 0 0	268 0 0		

\*Names should be grouped by works, the name of the work and reference to orders sanctioning the establishment therefor, being written in red ink across the page, above the entries relating to each group.  
†The total for each work should be entered in red ink.



FIN. R. FORM No. 22.

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P. W. ACCTT. FORM No. 35.

## DETAILED STATEMENT OF EXPENDITURE OF MATERIALS

[See Fin. R. Nos. 235,

Name of Work—Constructing

TOTAL\* ISSUES TO THE WORK.

	Description of materials.	† PRINCIPAL ITEMS.			
		Ballast.	Lime.	Surkhi.	Bricks.
	Unit.	C.ft.	Mds.	C.ft.	No.
Estimated requirements.	Quantity..	11,340	4,315	18,790	1,051,525
	Value ..	1,361	4,315	3,362	15,773
Balance brought forward from previous statement to end of March 1919.		850 5,000	3,000 3,000	2,135 12,000	12,000 800,000
During April 1919 ..					
Purchases :—					
Kalu Ram and Sons, Suppliers.	....		1,340 1,340		
Fatteh Jang, Supplier ...		806 6,200			
Carriage charges on bricks (Vr. 50 for 4-19).	....			....	1,000
Stock :—					
As per Form 10 ..	....		....	....	2,000 200,000
Total for the month		806 6,200	1,340 1,340	.... ....	3,000 200,000
To end of April 1919 ..		1,456 1,200	4,340 4,340	2,135 12,000	15,000 1,000,000

\* Sales and transfers of materials should

† Both quantities and values should be shown, values being posted

‡ Only values should be shown

FIN. R. FORM No. 22.

P. W. ACCT. FORM No. 35.

## COMPARED WITH ESTIMATED REQUIREMENTS.

238, 240 (b) (c), 244]

Clerks' quarters at Badruddin.

R. S. Beams..	Iron.		Petty items.‡	Total.‡	Dated Initials of Subdivisional Officer.	Dated Initials of Divisional Accountant in token of check.
Cwt.	Mds.					
362	27	..	..	....		
9,050	675	..	50	34,586		
10,400 400	750 30	.. ..	.. ..	28,935 ....		
						H. R. 5-5-19.
....	..	..	..	5,146		
10,400 400	750 30	.. ..	..	34,081	D. S. 26-4-19.	H. R. 5-5-19

be treated as *minus* issues.in red ink just above the corresponding entries of quantities.  
in these two columns.

## DETAILED STATEMENT OF EXPENDITURE OF MATERIALS

• [See Fin. R. Nos. 235,

Name of Work—Constructing

TOTAL\* ISSUES TO THE WORK.

	of Description materials.	†PRINCIPAL ITEMS.			
		Ballast.	Lime.	Surkhi.	Bricks.
	Unit.	C.ft.	Mds.	C.ft.	No.
Estimated requirements.	Quantity..	11,340	4,315	18,790	1,051,525
	Value ..	1,361	4,315	3,362	15,773
During May 1919.					
Purchases :—					
Fatteh Jang, Supplier ..		19-8-0 150			
Kalu Ram and Sons, Suppliers.		....	....	1,190 7,000	
Stock :—					515
As per Form 10 ..		....	....	....	51,500
Total for the month		19-8-0 150	.... ....	1,190 7,000	515 51,500
To end of May 1919		1,475-8-0 11,350	4,340 4,340	3,325 19,000	15,515 1,051,500
During June 1919 ..					
Carriage charges for bricks (Vr. 29 for June 1919).		....	....	....	257-8-0
Lime transferred to "Constructing a Police Station at Badruddin."		....	— 20 — 20	....	
Total for the month		.... ....	— 20 — 20	.... ....	257-8-0 ....
To end of June 1919..		1,475-8-0 11,350	4,320 4,320	3,325 19,000	15,772-8-0 1,051,500

\* Sales and transfers of materials should

† Both quantities and values should be shown, values being posted

† Only values should be shown

# COMPARED WITH ESTIMATED REQUIREMENTS--*contd.*

238, 240 (b) (c), 244]

Clerks' quarters at Badruddin.

R. S. Beams.	Iron.		Petty items.†	Total.‡	Dated Initials of Subdivisional Officer.	Dated Initials of Divisional Accountant in token of check.
Cwt.	Mds.					
362	27	..	..	....		
9,050	675	..	50	34,586		
		..	40			
....	..	..	40	1,764-8-0		
10,400	750	..	40	35,845-8-0	D. S. 28-5-19.	H. R. 5-6-19.
400	30	..				
....	....	....	....	237-8-0		
10,400	750	..	40	36,083	D. S. 26-6-19.	H. R. 4-7-19.
400	30	..				

be treated as *minus* issues.

in red ink just above the corresponding entries of quantities.  
in these two columns.

## REPORT OF THE VALUE AND

AT SITE

[See Fin. R.

Work—Constructing clerks' quarters

Statement showing the quantities and values of materials

NAME OF SUB- HEAD OF WORK.	UP TO DATE "PRO- GRESS."	DESCRIPTION.		* PRINCIPAL		
				BALLAST.	LIME.	STREKH.
		UNIT.		cft.	mds.	cft.
		VALUE.		1,475-8-0	4,320	3,325
		QUANTITIES.		11,350	4,320	19,000
	Unit.	Quan- tity.	Rate,	18%	1	17-8%
Pucca Masonry ..	cft.	81,150		....	3,246 3,246	2,556-4-0 14,607
Arch Masonry ..	"	9,100		....	455 455	318-8-0 1,820
Concrete ..	"	9,450		1,474-3-0 11,340	614 614	413-8-0 2,363
R. S. Beams ..	cwt.	362		....	..	..
Ironwork ..	mds.	25		..	..	..
Stone mantle pieces ..	No.	29		..	..	..
Stone mantle pieces, small.	"	28		..	..	..
				1,474-3-0	4,315	3,288-4-0
B.—Total used in construction.				11,340	4,315	18,790

\*Both quantities and values should be shown, values being posted in red ink just above

†Only values should be shown in these two columns.

‡The quantity used in construction should be calculated on the basis of the quantities general use locally.



FIN. R. FORM No. 23.  
P. W. ACCTT. FORM No. 37.

# VERIFICATION OF UNUSED MATERIALS.

OF

No. 240, 241, 243.]

at Badruddin as on 30th June 1919.

issued to the work and of those used† in construction.

ITEMS.			† PETTY ITEMS.	† TOTAL.	
BRICKS.	R. S. BEAMS.	IRON.			
No.	cwt.	mds.			
15,772-8-0	10,400	750	40	36,083	Total issues to date as per form 35. A
1,051,500	400	30			
15%	26	25			
13,998-6-0 933,225	..	..	..	..	19,800-10-0
1,774-8-0 118,300	..	..	..	..	2,548
....	..	..	..	..	2,501-11-0
....	9,412 362	..	..	..	9,412
....	..	675 27	..	..	675
....	..	..	..	26	26
....	..	..	..	14	14
15,772-14-0	9,412	675	..	40	34,977-5-0
1,051,525	362	27			

the corresponding entries of quantities.

of work executed, such authorised formulæ being adopted for the purpose as may be in

DESCRIPTION OF MATERIALS.	PRINCIPAL		
	BALLAST.	LIME.	SURKHI.
UNIT.	cft.	mds.	cft.
A.—Total issues as per Form 35	1,475-8-0 11,350	4,320-0-0 4,320	3,325-0-0 19,000
B.—Total used in construction as per statement overleaf.	1,474-3-0 11,340	4,315-0-0 4,315	3-288-4-0 18,780
C.—Paper balances of unused materials (i.e., A minus B).	- 1-5-0 10	5-0-0 5	36-12-0 210
D.—Actual balances after verification.	5-14-0 45	....	12-2-0 70
E.—Differences (i.e., C minus D).	-4-9-0 -35	5-0-0 5	24-8-0 140
	1	2	3
F.—Remarks explaining action taken to adjust the differences as per line E and, if the work has been completed, to dispose of the surplus balances as per line D.	(1) Due to less wastage. May be credited. (2) Trifling. May be debited to Pucca. (3) Shortage under enquiry. (4) Trifling. May be credited to Pucca. (5) Shortage under enquiry. (6) Shortage already written off on S. E.'s		

\*1. Certified that the quantities of principal items and the value of the petty item basis of the quantities of the work actually done.

\*2. Certified that the quantities of the actual balances recorded against line D, are to the Divisional office as per this office No. .... dated. .... 19 ..

\*4. The balances of unused materials were not verified at any time during the year

\*5. The balances of unused materials were not verified at any time during the year

Dated 4th July 1919.

\*The certificates not applicable to the case should be scored out.

Dated 8th July 1919.

#### DIVISIONAL

1. The entries relating to the quantities used in construction are
2. The Surplus balances as per item D should be disposed of as  
The R. S. Beams should be transferred to S. D. O., Headworks.
3. (Here enter remarks and orders regarding adjustment of losses and differences as Items (3) and (5). Await S. D. O.'s further report.  
Other items may be adjusted as recommended by the S. D. O.

Dated 10th July 1919.

ITEMS.

BRICKS.	R. S. BEAMS.	IRON.		PETTY ITEMS.	TOTAL.	
No.	cwt.	mds.				
15,772-8 0 1,051,500	10,400-0-0 400	750-0-0 30	..	40-0-0	36,083-0-0	
15,772-14-0 1,051,525	9,412-0-0 362	675-0-0 27	..	40-0-0	34,977-5-0	
—0-6-0 —25	988-0-0 38	75-0-0 3	..	..	1,105-11-0	
1-0-0 65	390-0-0 15	..	..	..	409-2-0	
—1-6-0 —90	598-0-0 23	75-0-0 3	..	..	696-9-0	
4	5	6	7	8	9	etc.

to Concrte.

Masonry.

Masonry.

No. 52, dated the 4th January 1919. The surplus materials may be sold.

as shown in the above statement, have been worked out as accurately as possible on the

(the results of verification made by me on 30th June 1919.

on.....19, and that the necessary report in this form was submitted

19-19, as the accounts of this work are expected to be closed within three months.

19-19, as the work was not under construction prior to January of that year.

DEVI SINGH,  
Sub-Divisional Officer.

Checked.

HAKIKAT RAI,  
Divisional Accountant.

OFFICER'S ORDERS.

approved.

under:—

Other stores may be auctioned.

per item E.).

W. T. JOHN,  
Divisional Officer.

FIN. R. FORM No. 24.  
P. W. ACCTT. FORM No. 45.

## COMPLETION STATEMENT OF WORKS AND REPAIRS.

[See Fin. R. No. 252, 253]

Completion Statement of Works and Repairs completed during the month of July 1919, the outlay on which has not been recorded by sub-heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Officer is empowered to pass.

Item No.	Name of estimate.	SANCTION.			Amount of estimate.	Expended.	Excess.*	Percentage of excess.	Remarks.
		Authority.	No.	Date.					
	41—CIVIL WORKS.				Rs.	Rs.	Rs.		
	<i>Original Works—Buildings—Education.</i>								
1	Constructing High School at Kasur.	Supdg. Engr.	5726	11-10-18	26,000	26,780	780	3.0	
	<i>Original Works—Buildings—Medical.</i>								
2	Additions and alterations to Dispensary at Montgomery	Supdg. Engr.	6230	15-11-18	15,000	15,600	600	4.0	
	<i>Original Works—Communications.</i>								
3	Constructing a road from Atari to Jallo	Supdg. Engr.	3232	14-8-18	20,500	21,115	615	3.0	

G. C. DASS,

Divisional Officer,

1st Lahore Provincial Division.

Dated the 15th August 1919.

\*In cases in which the Completion Statement is utilised instead of a revised estimate under rule 196 of the Financial Rules sufficient details must be given if the excess is more than 5 per cent.

FIN. R. FORM No. 25.

P. W. ACCTT. FORM No. 44.

## DETAILED COMPLETION REPORT.

[See Fin. R. No. 252, 253]

DIVISION—Sargodha Division, Lower Jhelum Canal.

NAME OF WORK—Constructing outhouses for Canal Officers' Quarters at Sargodha.

Amount of estimate.. Rs. 7,904

Expenditure .. ,, 8,902

Excess .. ,, 998

Percentage of excess.. 12.6.

Date of commencement—7th March 1918.

Date of completion—8th August 1918.

*Names of Engineers and Subordinates by whom the work was supervised.*

Names.	PERIOD OF INCUMBENCY.	
	From	To
<i>Immediate Charge.</i>		
M. Munir Khan, Overseer .. .. .	7-3-1918 ..	8-8-1918.
<i>Sub-Divisional Officers.</i>		
L. Piyare Lal, Sub-Engineer .. .. .	7-3-1918 ..	15-6-1918.
M. Feroz Din, Assistant Engineer .. .. .	16-6-1918 ..	8-8-1918.
<i>Divisional Officer.</i>		
L. Sangamlal .. .. .	7-3-1918 ..	8-8-1918.

## Explanation of Excesses.

- (1) 500 cft. was wrongly provided for in the estimate under Kacha Pucca Brickwork instead of under Pucca Brickwork.
- (2) Due to sudden rise in the price of iron.

Name of Work—Constructing outhouses for Canal Officers' Quarters at Sargodha.

Major Head—55.

Minor Head—Works.

Detailed head of classification—Main Canal and Branches, Main Line—K. Buildings.

Reference to last schedule docket submitted—No. 12, for the month of October 1918.

Authority—Secretary, I. B., Punjab, No. 784, dated 21st February 1918.

Sub-heads of estimate.	AS ESTIMATED.			AS EXECUTED.			DIFFERENCES.*			Reference to paragraphs overleaf explaining excesses.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
			Rs.			Rs.			Rs.*	
Concrete ..	3,549	28/	994	3,549	28/	994				
Pucca Brickwork ..	1,722	31/	534	2,222	31/	689	500	31/	155	(1)
„ Arch masonry.	2,430	35/	851	2,430	35/	851				
Kacha pucca masonry ..	5,820	20/	1,164	5,320	20/	1,064	500	20/	100	(1)
Rolled Steel Beams.	87·42	20/	1,748	87·42	30/	2,623	87·42	10/	875	(2)
Doors and Windows.	675	14/	591	675	14/	591				
Other Sub-heads costing less than Rs 1,000 ..	..	..	2,022	..	..	2,090	..	..	68	(2)
TOTAL		Rs.	7,904		Rs.	8,902		Rs.	998	

\*Excesses to be entered in red ink; Savings in black ink.

Dated the 10th November 1918.

SANGAMLAL  
Divisional Officer.

N.B.—In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred, the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report.

FIN. R. FORM No. 26.

C. A. C. FORM No. 21.

[G. of I. letter No. 10235-A.  
dated 18th December 1924].

[See Fin. R. No. 294]

*Form of Mortgage.*

THIS INDENTURE made the                      day of                      one  
thousand nine hundred and                      BETWEEN                      of  
a Civil Officer of                      (hereinafter referred to as  
the mortgagor which term shall where the context so admits include his  
heirs, executors, administrators and assigns) of the one part and THE  
SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as  
the mortgagee which term shall where the context so admits include his  
successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seised and possessed of or other-  
wise well entitled to the land hereditaments and premises hereinafter  
described and expressed to be hereby conveyed transferred and assured  
(hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an  
advance of the sum of Rs.                      for the purpose of enabling  
him to defray the expenses\*                      of  
as a suitable residence for his own use.

AND WHEREAS under the provisions contained in Article 155 of the Civil  
Account Code, Volume I (hereinafter referred to as the said Code which  
expression shall where the context so admits include any amendment  
thereof or addition thereto for the time being in force) the mortgagee  
has agreed to advance to the mortgagor the said sum of Rs.

[payable as follows that is to say the sum of Rs.

on or before the execution of these presents and the balance  
(unless and until the power of sale applicable hereto shall have become  
exercisable) by equal instalments payable quarterly, the first of such  
instalments to be payable on the                      day of

].†

NOW THIS INDENTURE WITNESSETH that in pursuance of the said  
agreement and in consideration of the sum of Rs.                      paid on or before  
the execution of these presents to the mortgagor by the mortgagee (the  
receipt whereof the mortgagor doth hereby acknowledge) for the purpose  
of enabling the mortgagor to defray the hereinbefore recited expenses the  
mortgagor hereby covenants with the mortgagee to repay to the mortgagee  
the said sum of Rs.                      [and such further sums as shall hereafter be  
paid by him to the mortgagor pursuant to the hereinbefore recited agree-  
ment in that behalf] ‡ and interest thereon calculated according to the  
said Code on the                      day of                      next ‡ and if the loan

\* Insert :—“ the purchase of the said hereditaments,” “ building house on the said  
hereditaments ” or “ Repairing the said hereditaments ” as the case may be.

† Delete :—words in crochets if advance is not to be by instalments.

‡ Insert a date or four years as the case may be from the date of commencement of  
repayment of the loan. Where possible the land should also be described by reference  
to Government map or survey.

shall not be repaid on that date will pay interest in accordance with the said Code. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the district of registration district of sub-registration district of containing more or less now in the occupation of the mortgagor and bounded on the North by on the South by on the East by and on the West by together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees [and of such further sums as may have been paid as aforesaid]† made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Code by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach the by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees [and any further sums as may have been paid as aforesaid] and interest thereon calculated according to the said Code shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Code shall be deemed and taken to be part of these presents.

\* Delete words in crotchets if advance is not to be by instalments.



The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Code on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness,

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered.)

NOTE.—There must be two witnesses to a mortgage.

FIN. R. FORM No. 27.  
C. A. C. FORM No. 22.  
[G. of I. letter No. 10235-A,  
dated 18th December 1924].

[See Fin. R. No. 294.]

*Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.*

THIS INDENTURE made the                      day of

BETWEEN

of

a Civil Officer of

(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land ; hereditaments and premises hereinafter described under a lease from dated

for a term of years expiring\*

subject to a rental of Rs.                      per†

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees

for the purpose of enabling him to defray the expenses of ‡ as a suitable residence for his own use.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.                      [payable as follows that is to say the sum of Rs.                      on or before the

execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the                      day of

]§

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]§ and interest thereon calculated according to the said Code on

\* Date of end of lease.

† menssem or annum.

‡ Insert "the purchase of the said hereditaments", "building a house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

§ Delete words in crotchets if further advances are not to be made.

the\* day of next  
and if the loan shall not be repaid on that date will pay interest in  
accordance with the said Code.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration  
aforesaid the mortgagor doth hereby demise let and transfer unto the  
mortgagee ALL THAT piece of land situate in

in the registration district of sub-district  
thana containing more or less and  
bounded on the North by on the South by  
on the East by and on the

West by together with the dwelling-house and the  
out-offices, stables, cook-rooms and out-buildings and all kinds used  
or intended to be used with the said dwelling-house† (lately erected)  
together with all rights easements and appurtenances to the same or any  
of them belonging TO HOLD the said premises including all erections and  
buildings hereafter erected on the said land unto the mortgagee his  
successors and assigns for all the residue now unexpired of the said  
term of years granted by the said lease except the last day of the said  
term PROVIDED ALWAYS that if and as soon as the said advance of  
Rs. [and of such further sums as may have been paid as afore-

said] made upon the security of these presents and interest thereon  
calculated according to the said Code shall have been repaid by the  
deduction of monthly instalments of the salary of the mortgagor as in the  
said Code mentioned or by any other means whatsoever the demise  
hereby made shall be void AND the mortgagor hereby covenants with the  
mortgagee that the lease creating the term or state for which the said  
land is held by the mortgagor is now a good, valid and effectual lease  
and is in full force, unforfeited and unsurrendered and free from  
encumbrances and in nowise become void or voidable and that all the  
rents reserved thereby and all the covenants, conditions and agreements  
contained therein and on his part to be paid observed and performed have  
been paid, observed and performed up to the date of these presents  
AND also that the mortgagor will at all times so long as any money remains  
due on the security of these presents pay, observe and perform or cause to  
be paid, observed and performed all the said rents, covenants, conditions  
and agreements and will keep the mortgagee indemnified against all  
actions, proceedings, costs, charges, claims and demands, if any, to be  
incurred or sustained by the mortgagee by reason of the non-payment  
of the said rents or the non-observance or non-performance of such  
covenants, conditions or agreements or any of them AND ALSO that the  
mortgagor now has good right and full powers to demise the said premises  
to the mortgagee in manner aforesaid AND that it shall be lawful for the  
mortgagee to enter into and upon and to hold and enjoy the said demised  
premises during the terms hereby granted without any interruption or  
disturbance by the mortgagor or any person claiming through or in trust  
for him, AND that the mortgagor at the request at any time hereafter of the  
mortgagee will at his own cost execute and do all such assurances and

\* Two or four years from date of commencement of repayment of loan as the case may be.

† Or " hereafter to be erected " or " now being erected " as the case may be.

things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN TRUST for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness,

Address

Occupation.

2nd witness,

. Address

Occupation

(The deed should be registered.)

NOTE.—There must be two witnesses to a mortgage.

Page 302 (a)—

*Insert the following as Fin. R. Form No. 27-A :—*

## FIN. R: FORM No. 27-A

[See Financial Rule No. 294 (d)]

Form of agreement for advances for purchase of land for construction of houses :—

[illegible]

AND WHEREAS the Borrower has under the provisions of the Manual of the Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall include any amendments thereof for the time being in force) applied to the Secretary of State for a loan of Rupees

to enable him to purchase the said piece of land and the Secretary of State has agreed to lend the said sum of Rupees to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees \_\_\_\_\_ paid by the Secretary of State to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Secretary of State (1) to repay the Secretary of State the said amount with interest calculated according to the said Manual by monthly deductions from his salary as provided for by the said Manual and hereby authorises the Secretary of State to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference to the Secretary of State forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Secretary of State as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Manual AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately

he has purchased the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said  
in the presence of—

●● (G.R. 7 dated 15th February 1930.)

(Correction No. 212, Financial Publication No. I,  
dated 12th August 1930.)

Insert the following as Fin. R. Form No. 27-B :—

FIN. R. FORM No. 27-B

• [See *Financial Rule No. 294 (d)*]

Form of Mortgage for advances for purchase of land for construction of houses :—

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_  
 One thousand nine hundred and \_\_\_\_\_  
 BETWEEN \_\_\_\_\_ of \_\_\_\_\_ a Civil  
 Officer of \_\_\_\_\_ (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part WHEREAS by an Agreement dated the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the mortgagor the sum of Rupees \_\_\_\_\_ for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ purchased the said piece of land and is now absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of Rupees \_\_\_\_\_ for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS

under the provisions contained in Rule 294 of the Manual of Financial Rules under Devolution. Rule 37 (e) (hereinafter referred to as the said Manual which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees (payable as follows that is to say the sum of Rupees

) on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the day of

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees and Rupees making a total of Rupees so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees (and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said Manual on the day of next

and if the loan shall not be repaid on that date will pay interest in accordance with the said Manual.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer, assign and assure unto the mortgagee ALL THAT piece of land situate in in the registration district of sub-district taluka containing

more or less and bounded on the North by on the South by on the East by and on the West by

together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights, easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Manual shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Manual mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from

(To be  
read if the  
ment is  
to be by  
instalments.)



incumbrances AND FURTHER that he the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (mortgagor)

In the presence of

First witness.

Address.

Occupation.

Second witness.

Address.

Occupation.

(G.R. 7 dated 15th February 1930.)

(Correction No. 213, Financial Publication No. I,  
dated 12th August 1930.)

FIN. R. FORM No. 28.

C. A. C. FORM No. 23.

[G. of I. letter No. 10235-A,  
dated 18th December 1924.]

[See Fin. R. No. 294.]

*Form of Re-conveyance for Housebuilding Advances.*

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ BETWEEN the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the one part and \_\_\_\_\_ a Civil officer of \_\_\_\_\_ (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and made BETWEEN the mortgagor of the one part and the SECRETARY OF STATE of the other part and registered at \_\_\_\_\_ in Book \_\_\_\_\_, Volume \_\_\_\_\_ pages \_\_\_\_\_ to \_\_\_\_\_ as No. \_\_\_\_\_ for \_\_\_\_\_ (hereinafter called the PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Secretary of State has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Secretary of State doth hereby grant assign and reconvey unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situate in the \_\_\_\_\_ containing \_\_\_\_\_ more or less bounded on the North by \_\_\_\_\_ on the South by \_\_\_\_\_ on the East by \_\_\_\_\_ and on the West by \_\_\_\_\_ together with the dwelling house and out-offices, stables, cook-rooms and outbuildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Secretary of State subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Secretary of State into out of or upon them same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for or in respect of, the said moneys or any part thereof, or for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the Secretary of State hereby covenants with the mortgagor his heirs, executors, administrators and assigns that Secretary of State has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached,

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incumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered by—  
for and on behalf of the Governor-General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

## No. 283

*Pages 305-306, Financial Rule, Form No. 29—*

(i) The word “and” after the word “representatives” in line 4 on page 306 should be read as “And”.

[Correction slip No. 79 to Civil Account Code, I, 8th Edition (Reprint),  
dated 1st April 1927.]

(ii) Insert the following between the words “representatives” and “And” in line 4 on page 306 :—

“*Provided further* that the aforesaid power of taking possession or selling of the said car shall not prejudice the right of the Secretary of State to sue the Borrower or his Personal representatives for the amount of the Bond or in the case of the car being sold the amount by which the net sale proceeds fall short of the amount owing.”

[Correction slip No. 374 to Civil Account Code, I, 8th Edition (Reprint),  
dated 2nd February 1931.]

(Correction No. 283, Financial Publication No. I,  
dated 18th July 1931.)

## No. 208

*Page 305, Fin. R. Form No. 29—*

In lines 15, 36 and 38 *delete* the word “car” and *leave* in its place a blank space as in line 7 of the Bond, *after* the word “motor”

(File 2734/9/5246.)

(Correction No. 208, Financial Publication No. I,  
dated 12th August 1930.)

Page 305, *Fin. R. Form No. 29*— .

• (1) In line 24 of the form *insert* the following between the words “said Code” and “Provided always” :—

• “And the borrower doth further agree and declare that he has not pledged and will not so long as any moneys remain payable to the Secretary of State in respect of the said motor sell, pledge or part with the property in or possession of the said motor ” and

• (2) In line 28 of the form *insert* the following between the words “the borrower shall” and “become insolvent.”

“ Sell or pledge or part with the property in or possession of the said motor or ”

(F.D. File 2734/9/7795.)

(Correction No. 174, Financial Publication No. I,  
dated 28th September 1929.)

FIN. R. FORM No. 29.

C. A. C. FORM No. 24.

[G. of I. letter No. 10235-A.,  
dated 18th December  
1924.]

[See Fin. R. No. 296.]

*Form of Mortgage Bond for Motor <sup>Roat</sup>/<sub>Cycle</sub> Car Advance.*

THIS INDENTURE made this

day of

## BETWEEN

(hereinafter called the borrower) of the one part and the SECRETARY OF  
STATE FOR INDIA IN COUNCIL (hereinafter  
called the Secretary of State) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor described in the Schedule hereto on the terms of Articles 156-157 of Volume I of the Civil Account Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force). NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid by the Secretary of State to the borrower (the receipt whereof the borrower hereby acknowledges) he the borrower doth hereby assign and transfer unto the Secretary of State all that motor car more particularly described in the schedule hereunder written by way of security for the said sum of Rs. and interest thereon calculated according to the said Code and the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs. aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs. each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according to the said Code in the manner provided by the said Code. PROVIDED ALWAYS and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time hereinbefore provided for payment thereof or if the borrower shall leave the service of the Secretary of State or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the SAID CODE shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon

calculated according to the said Code and all costs charges expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives and the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor car to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said motor car is injured or deteriorated forthwith repair and make good the same and will keep the said motor car insured against loss or damage by fire or accident.

IN WITNESS WHEREOF the said  
hath hereunto set his hand.

(borrower)

The Schedule above referred to

Signed by the said  
(borrower).

---

Signature of (borrower).

---

In the presence of



**No. 209**

*Page 306, Fin. R. Form No. 29—*

In lines 6, 8 and 10 *delete* the word “ car ” and in its place *leave* a blank space as in line 7 of the Bond on page 305, *after* the word “ motor ”.

(File 2734/9/5246.)

(Correction No. 209, Financial Publication No. I,  
dated 12th August 1930.)

*Page 306, Fin. R. Form No. 29—*

*Substitute the following for the last clause of this form :—*

“and will keep the said motor car insured so as to cover each and every risk against loss or damage by fire or accident.”

(G.R. 2734/19 dated 16th May 1929.)

(Correction No. 175, Financial Publication No. I,  
dated 28th September 1929.)

Page 306 (b)—

Insert the following Financial Rule Form No. 29-B :—

“ Fin. R. Form No. 29-B.

(See Fin. R. Nos. 296 and 297.)

(Form of Subsidiary Bond.)

Whereas by an *Indenture of Mortgage* bearing date the  
day of 193 between

(hereinafter called ‘ the borrower ’ which expression shall, unless excluded by or repugnant to the context, include his heirs, executors, administrators and assigns) of the one part and the Secretary of State for India in Council (hereinafter called ‘ The Secretary of State ’ which expression shall, unless excluded by or repugnant to the context, include his successors in office and assigns) of the other part, the borrower had assigned and

transferred unto the Secretary of State the motor <sup>car</sup> cycle boat

bearing police registration No. . and more particularly described in the schedule thereunder written by way of security for the due repayment as therein provided of the sum of Rupees (Rs. only) advanced to the borrower by the Secretary of State and interest

thereon, and agreed, *inter alia*, to keep the said motor <sup>car</sup> cycle boat insured against loss or damage by fire or accident ; And Whereas the borrower

has insured the said motor <sup>car</sup> cycle boat with the Company

under policy No. dated the day of 193 in the sum of Rupees (Rs. only) subject however to the borrower undertaking to bear himself the first sum of Rupees (Rs. only) of each claim arising under the said policy of insurance ;

And Whereas the Secretary of State has, subject to the execution of these presents, agreed to accept the said policy of insurance as sufficient compliance with the terms of the said agreement to insure entered into by the borrower in the said *Indenture of Mortgage* ; Now therefore It is hereby declared and agreed in pursuance of the said agreement and in consideration of the premises That the borrower doth hereby indemnify the Secretary of State from all damage interest costs charges and expenses on account of or attributed to the borrower having undertaken as aforesaid to bear himself the first sum of Rupees

(Rs. only) of each claim arising under the said policy of

insurance ; *And That* these presents shall be deemed to form part of the said Indenture of Mortgage bearing date the            day of            193

Signed and delivered by the said  
on the            day of  
193    , in the presence of

• *Note.*—The bond should be stamped in accordance with Article 34 read with Article 57 (a) of Schedule I to the Indian Stamp (Bombay Amendment) Act, 1932.”

(G.R., 9709, dated 14th September 1932.)

(Correction No. 377, Financial Publication No. I,  
dated 10th January 1933.)

Page 306 (a)—

Insert the following Fin. R. Form No. 29-A :—

*Fin. R. Form No. 29-A.*

(See Fin. R. Nos. 296 and 297.)

(Form of Security for advances for the purchase of conveyances).

AN AGREEMENT made

day of

One thousand nine hundred and

BETWEEN, of (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the other part WHEREAS the Borrower has under the provisions of the Manual of the Financial Rules under Devolution Rule 37 (e) (hereinafter referred to as the said Manual which expression shall include any amendments thereof for the time being in force) applied to the Secretary of State for a loan of Rs. for the purchase of a

motor  $\frac{\text{car}}{\text{boat cycle}}$  and the Secretary of State has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. paid by the Secretary of State to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Secretary of State (1) to pay the Secretary of State the said amount with interest calculated according to the said Manual by monthly deductions from his salary as provided for by the said Manual and hereby authorises the Secretary of State to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor  $\frac{\text{car}}{\text{boat cycle}}$  or if the actual price paid is less than the loan to repay the difference to the Secretary of State forthwith and (3) to execute a document hypothecating the said motor  $\frac{\text{car}}{\text{boat cycle}}$  to the Secretary of State as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Manual AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor  $\frac{\text{car}}{\text{boat cycle}}$  has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said }  
in the presence of }

(G.R. 6653 dated 9th April 1929.)

(Correction No. 176, Financial Publication No. I,  
dated 28th September 1929.)

FIN. R. FORM No. 30.

[See Fin. R. No. 295.]

*Form of Mortgage for House Building Advances granted to Officers who do not possess full proprietary rights in respect of the land upon which they intend to build a house and are members of Co-operative Societies.*

THIS INDENTURE made the                      day of one thousand nine hundred and twenty                      BETWEEN                      of                      a Civil Officer of                      (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors, administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors in office and assigns) of the other part. ..

WHEREAS the mortgagor is possessed of and entitled free from encumbrances to the piece of land, hereditaments and premises hereinafter described (and referred to as the said premises) under a lease from a society registered under the Co-operative Societies Act, 1912, dated                      for a term of years expiring\*                      , subject to a rental of Rs.                      per†

AND WHEREAS the mortgagor has applied to the mortgagee for an advance to him of the sum of Rs.                      for the purpose of enabling him to defray the expenses of building a house as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule                      of the Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.                      upon having the repayment thereof with interest thereon at the rate of 5 per cent. per annum secured in the manner hereinafter appearing [payable as follows that is to say the sum of Rs.                      on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by                      equal instalments payable monthly the first of such instalments to be payable on the                      day of                      ‡] in consideration of the mortgagor executing to the mortgagee such assignment and transfer as is hereinafter contained which the mortgagor has agreed to do.

---

\* Date of end of lease.

† Mensum or annum.

‡ Delete words in crotchets if further advances are not to be made.

NOW THIS INDENTURE WITNESSETH that in consideration of the premises and of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees \* [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf] together with interest thereon at the rate of five per cent. per annum on the

day of

next

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby assign and transfer unto the mortgagee ALL THAT piece of land situate in in the registration district of

sub-district of

containing

more or less and bounded on the North by

on the South by

on the East by

and on the West by

together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling house † to be erected as aforesaid together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term and any renewal thereof PROVIDED ALWAYS that if and as soon as the said advance of Rs.

\* [and of such further sums as may have been paid as aforesaid] made upon the security of these presents with interest thereon at the rate hereinbefore stipulated shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said rules sanctioned or by any other means whatsoever the assignment and transfer hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsundered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed upto the date of these presents AND also that the mortgagor will at all times so long as any money including interest thereon at the rate hereinbefore stipulated remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents,

\* Delete words in crotchets if further advances are not to be made.

† Two or four years from date of commencement of repayment of the loan as the case may be.

‡ or "erected" as the case may be.

covenants, conditions and agreements and will keep the mortgagee indemnified against all actions proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to assign and transfer the said premises unto the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said premises during the term hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents including interest thereon at the rate hereinbefore stipulated shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to enter upon and take possession of the said leasehold land and all buildings fittings and fixtures thereon and to sell and assign the same or any part thereof either together or in parcels and either by public auction or by private contract for all the residue of the said term of years granted by the said INDENTURE of lease and any extension or renewal thereof with power to buy in or to rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the said leasehold land and all buildings fittings and fixtures thereon sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease and of any renewal thereof IN TRUST for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the said premises or from any such letting or sale as aforesaid UPON TRUST in the first place thereof to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents including interest thereon at the rate hereinbefore stipulated and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the



continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the parties hereto have hereunto set their hands and seal the day and the year first above written.

Signed by the said (mortgagor)

In the presence of

1st Witness

address

occupation

2nd witness

address

occupation

Signed sealed and delivered by\*  
presence of

in the

1

2

*Surety*

a Society registered under the Co-operative Societies Act, 1912 (II of 1912), and having its registered office at hereby declares itself surety for the abovesaid that he shall do and perform all that he has above undertaken to do and perform and in case of his making any default therein the society hereby binds itself and its assigns to forfeit to the Secretary of State for India in Council the sum of rupees † (Rs. ) including interest thereon at the rate hereinabove stipulated in which the above-said has bound himself or such smaller sum as shall be deemed sufficient by the Secretary of State for India in Council to cover any loss or damage which the Government may sustain by reason of such default and that such sum shall be a charge on the general assets of the said society and shall be recoverable as a debt due from the said society to the Secretary of State for India in Council.

In Witness whereof

and

have affixed their signatures and the seal of the society for and on behalf of the

society.

Dated this the day of 192

Signed, sealed and delivered by

and and sealed with  
the seal of the said society in the  
presence of

1

2

(Note.—The deed should be registered. There must be two witnesses to mortgage.)

\* Officer authorized to execute on behalf of Government.

† Here enter amount sufficient to recover the advance.

FIN. R. FORM No. 31

[See Fin. R. No. 295]

*Form of Mortgage for House Building Advances granted to officers who possess conditional ownership in respect of the land upon which they intend to build a house and are members of Co-operative Societies.*

THIS INDENTURE made the day of one thousand nine hundred and twenty

BETWEEN

of  
a Civil Officer of (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors in office and assigns) of the other part.

WHEREAS the mortgagor is possessed of and entitled free from encumbrances to the piece of land, hereditaments and premises hereinafter described (and referred to as the said premises) under a deed of transfer from a society registered under the Co-operative Societies Act, 1912, dated subject to the following conditions.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance to him of the sum of rupees for the purpose of enabling him to defray the expenses of building a house as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule of the Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of rupees upon having the repayment thereof with interest thereon at the rate of 5 per cent. per annum secured in the manner hereinafter appearing [payable as follows that is to say the sum of rupees on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable monthly the first of such instalments to be payable on the day of ]\* in consideration of

the mortgagor executing to the mortgagee such assurance and conveyance as is hereinafter contained which the mortgagor has agreed to do.

NOW THIS INDENTURE WITNESSETH that in consideration of the premises and of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of rupees [and such further sums as shall hereafter be paid by him to the mortgagor

\* Delete words in crotchets if further advances are not to be made.

pursuant to the hereinbefore recited agreement in that behalf]\* together  
 with interest thereon at the rate of 5 per cent. per annum  
 on the† day  
 of next

AND THIS INDENTURE ALSO WITNESSETH that for the consideration  
 aforesaid the mortgagor doth hereby convey and transfer unto the  
 mortgagee ALL THAT piece of land situate in in the  
 registration district of sub-district of  
 containing more or less and bounded on the  
 North by on the South by  
 on the East by and on the West by  
 together with the dwelling house and the out-offices, stables, cook-rooms  
 and out-buildings of all kinds used or intended to be used with the said  
 dwelling house† to be erected as aforesaid together with all rights ease-  
 ments and appurtenances to the same or any of them belonging To Hold  
 the said premises including all erections and buildings hereafter erected  
 on the said land unto the mortgagee his successors and assigns subject  
 to the following condition PROVIDED ALWAYS that if and as  
 soon as the said advance of Rs. (and of such  
 further sums as may have been paid as aforesaid)\* made upon  
 the security of these presents with interest thereon at the rate herein-  
 before stipulated shall have been repaid by the deduction of monthly  
 instalments of the salary of the mortgagor as in the said rules sanctioned  
 or by any other means whatsoever the assurance and conveyance hereby  
 made shall be void. And the mortgagor hereby covenants with  
 the mortgagee that he the mortgagor now has good right to convey  
 and transfer the said premises hereby conveyed and transferred or  
 expressed so to be unto the mortgagee in manner aforesaid and that all  
 the covenants conditions and agreements contained in the said deed of  
 transfer and on his part to be observed and performed have been  
 observed and performed up to the date of these presents AND also  
 that the mortgagor will at all times so long as any money including  
 interest thereon at the rate hereinbefore stipulated remains due on  
 the security of these presents observe and perform or cause to be  
 observed and performed all the said covenants, conditions and agree-  
 ments and will keep the mortgagee indemnified against all actions,  
 proceedings, costs, charges, claims and demands, if any, to be  
 incurred or sustained by the mortgagee by reason of the non-observance  
 or non-performance of such covenants conditions or agreements or any of  
 them AND that the mortgagor at the request at any time hereafter of the  
 mortgagee will at his own cost execute and do all such assurances  
 and things as may be necessary or proper for more effectually  
 vesting the said premises in the mortgagee in manner aforesaid as may by  
 the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby  
 agreed and declared that if there shall be any breach by the mortgagor

\* Delete words in crotchets if further advances are not to be made.

† Two or four years from date of commencement of repayment of the loan as the  
 case may be.

‡ or "erected", as the case may be.

of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents including interest thereon at the rate hereinbefore specified shall have been fully paid of then and in any of such cases it shall be lawful for the mortgagee to enter upon and take possession of the said land and all buildings fittings and fixtures thereon and to sell and assign the same or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the said land and all buildings fittings and fixtures thereon sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold IN TRUST for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the said premises or from any such letting or sale as aforesaid UPON TRUST in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents including interest thereon at the rate hereinbefore stipulated and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no charge created or transfer made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the parties hereto have hereunto set their hands and seal the day and the year first above written.

Signed by the said (mortgagor)

In the presence of

1st Witness

Address

Occupation

2nd Witness

Address

Occupation

Signed sealed and delivered by\*

in the presence of

1.

2.

*Surety.*

a Society registered under the Co-operative Societies Act, 1912 (II of 1912), and having its registered office at hereby declares itself surety for the abovesaid that he shall do and perform all that he has above undertaken to do and perform and in case of his making any default therein the society hereby binds itself and its assigns to forfeit to the Secretary of State for India in Council the sum of rupees \* (Rs. ) including interest thereon at the rate hereinabove stipulated in which the abovesaid has bound himself or such smaller sum as shall be deemed sufficient by the Secretary of State for India in Council to cover any loss or damage which the Government may sustain by reason of such default and that such sum shall be a charge on the general assets of the said society and shall be recoverable as a debt due from the said society to the Secretary of State for India in Council.

In Witness whereof and have affixed their signatures and the seal of the society for and on behalf of the society.

Dated this the day of 192 .

Signed, sealed and delivered by and and sealed with the seal of the said society in the presence of

1.

2.

*Note.*—The deed should be registered. There must be two witnesses to a mortgage.

\* Here enter amount sufficient to recover the advance.

FIN. R. FORM No. 32.

[See Fin. R. No. 295]

*Security Bond.*

KNOW ALL MEN By These Presents that \_\_\_\_\_ a Society registered under the Co-operative Societies Act, 1912 (II of 1912) and having its registered office at \_\_\_\_\_ (hereinafter referred to as the said Society) doth hereby bind itself and its assigns to pay to the SECRETARY OF STATE FOR INDIA IN COUNCIL the sum of \_\_\_\_\_ rupees (Rs. \_\_\_\_\_).

Sealed with the seal of the said Society dated this \_\_\_\_\_ day of \_\_\_\_\_ 192 \_\_\_\_\_

WHEREAS \_\_\_\_\_ a member of the said Society applied to the Government of Bombay for an advance to him of the sum of \_\_\_\_\_ rupees (Rs. \_\_\_\_\_) for the purpose of enabling him to defray the expense of building a house as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rule \_\_\_\_\_ of the \_\_\_\_\_ Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the Secretary of State for India in Council has agreed to advance to the said \_\_\_\_\_ the said sum of \_\_\_\_\_ rupees (Rs. \_\_\_\_\_) upon having the repayment thereof with interest thereon at the rate of 5 per cent. per annum secured in the manner hereinafter appearing and in the manner set forth in the mortgage deed dated the \_\_\_\_\_ day of \_\_\_\_\_ 192 and made between the said \_\_\_\_\_ and the Secretary of State for India in Council.

AND WHEREAS the said Society has agreed to accept the position of surety for the due repayment by the said \_\_\_\_\_ of the said sum of \_\_\_\_\_ rupees (Rs. \_\_\_\_\_) together with interest as aforesaid in the manner set forth in the said deed.

Now the Condition of the above-written obligation is that if the said \_\_\_\_\_ shall repay the said sum of \_\_\_\_\_ rupees (Rs. \_\_\_\_\_) to the Secretary of State for India in Council his successors in office or assigns together with interest thereon as aforesaid in the manner set forth in the said mortgage deed dated the \_\_\_\_\_ day of \_\_\_\_\_ 192 and shall well and faithfully observe and perform all the covenants and conditions of the said mortgage deed and thereby required to be by him observed and performed THEN the above-written obligation shall be void and of no effect otherwise it shall remain in full force and virtue.

And it is hereby further agreed and declared that any amount payable by the said Society to the Secretary of State for India in Council his successors in office or assigns under or by virtue of the above-written

obligation shall be a charge on the general assets of the said Society and shall be recoverable as a debt due by the said Society to the Secretary of State for India in Council.

Signed sealed and delivered by  
and  
on behalf of the above-bounden

.....\*

and sealed with the seal of the said  
Society in the presence of

1.

2

\* Here enter name of the Society.

Page 310 (a)—

Insert the following Financial Rule Form No. 32-A :—

# FINANCIAL RULE FORM No. 32-A.

[See Fin. R. No. 299 (h)]

*(Form of Security for advances for the purchase of carts and bullocks.)*

THIS AGREEMENT made the \_\_\_\_\_ day of one thousand nine hundred and twenty \_\_\_\_\_ Between \_\_\_\_\_ (hereinafter referred to as "the borrower" which expression shall, where the context so admits, include his heirs executors administrators and assigns) of the one part and the Secretary of State for India in Council (hereinafter referred to as "the lender" which expression shall, where the context so admits, include his successors in office and assigns) of the other part; witnesseth that in consideration of the sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) paid by the lender to the borrower (the receipt whereof the borrower hereby acknowledges) for the purchase of a cart and a pair of bullocks (which cart has been purchased by the borrower from the said sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) and is more particularly described in the sale-chit attached hereto and is hereinafter referred to as "the said cart") on the conditions hereinafter mentioned the borrower doth hereby assign unto the lender the said cart by way of security for the said sum of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_)

And the borrower doth hereby agree as follows :—

- (1) that he shall repay the said amount of Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_) to the lender without interest in four equal annual instalments of Rs. \_\_\_\_\_ each such instalment being paid at the office of \_\_\_\_\_ on the \_\_\_\_\_ in each year beginning from the year 192 \_\_\_\_\_ ;
- (2) that during the currency of these presents the borrower shall not use the said cart unless the same shall have been stamped with a distinguishing number by the said Collector of \_\_\_\_\_ ;
- (3) that the borrower shall whenever called upon to do so during the currency of these presents carry the luggage and camp equipment of the officers of the Government of Bombay travelling on duty in the said cart to any distance not exceeding 40 miles from the village for which the said cart has been registered, or shall do such other Government work as he may be required to do except the conveyance of forest produce within the said limits at the rate of cart-hire prescribed by Government for the district. A list of such rates shall be kept by Government at the offices of all Mamlatdars and Mahalkaris in the district ;



- (4) that during the currency of these presents he shall not permit nor suffer any writ of execution or distress to be taken against or distrained upon the said cart ;
- (5) that he shall not alienate or transfer the said cart by way of mortgage, sale, exchange, gift or otherwise or create any charge or encumbrance thereon during the continuance of these presents.

And the Borrower Doth Hereby Further Agree And Declare :—

- (1) that in the event of default being made by the borrower in the payment of the said sum of Rupees (Rs. ) aforesaid or of any part thereof at the times and in the manner hereinbefore mentioned or in the performance of any of the conditions herein the said sum of Rupees (Rs. ) or so much of the same as shall not then have been repaid to the lender shall become immediately due and repayable and any moneys so becoming due and repayable shall constitute a debt due from the borrower to the lender and it shall be lawful for the lender to recover such debt as if it were an arrear of land revenue ;
- (2) that upon payment of the said sum of Rupees (Rs. ) by the borrower to the lender this security shall be void.

In witness whereof the said hath hereunto set his hand the day and year first above written.

Signed and delivered by the above-named in the presence of

1.  
2

Signature.

I,   
inhabitant of   
taluka   
district hereby declare myself surety for the abovesaid   
his heirs executors administrators and assigns   
that they shall do and perform all that they have above undertaken to do and perform, and in case of their making any fault therein.

I the said   
bind myself my heirs executors administrators and assigns to forfeit to the Secretary of State for India in Council the sum of Rupees (Rs. ) or such smaller sum as shall be deemed sufficient by the Collector of to cover any loss or damage which the Government may sustain by reason of such default.

Dated

Signature.

Witnesses :

(F.D. File 2734.)

(Correction No. 349, Financial Publication No. I,  
dated 9th June 1932.)

FIN. R. FORM No. 33.

[See Fin. R. No. 304. B. II (F)]

*Statement of new items of expenditure.*

Item No.

(Description of item)

Recurring Rs.

Non-recurring Rs.

Total Rs.

Ultimate annual recurring Rs.

Remarks :— (Justification for the proposed provision.)





FIN. R. FORM No. 25.

C. A. C. FORM No. 25.

[See Fin. R. No. 314.]

*Form of statement to accompany all applications for sanction to expenditure not provided for in the budget.*

Expenditure proposed to  
be provided for :—

on account { Major head  
Minor head  
Sub-head  
Detailed head

Rs.

of (a)

Amount proposed to be spent during current year Rs.

Amount proposed to be spent during future years Rs.

Proposed re-appropriation for current year.

1	2	3	4
Heads of Estimate affected by the proposal.	Actual expenditure up-to-date of the proposal.	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
	Rs.	Rs.	Rs.
(1) Heads under which the proposed expenditure will fall.			
Total ..			
(2) Heads under which it is proposed to reduce the grants			
Total ..			

(a) Here enter full description, mentioning the grant, primary unit of appropriation, and the department, or office, or officer concerned.

(b) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

Note 1.—Any further explanation should be given on the reverse, where also, if no re-appropriation is proposed, the urgency of and necessity for the expenditure should be fully explained.

Note 2.—The estimates referred to are the budget and not the revised estimates. The revised estimates must never be referred to in this application.









## No. 389

Page 322 (a)—

Insert the following as Financial Rule Form No. 39 :—

## FINANCIAL RULE FORM No. 39.

[See Financial Rules Nos. 9 and 341.]

*Form of Request to the Treasury Officer, in charge of a Government*  
*treasury*  
*sub-treasury* to take charge of a  $\frac{\text{box}}{\text{chest}}$  belonging to a  $\frac{\text{Co-operative Society}}{\text{Bank}}$ .

Date \_\_\_\_\_

To

The Treasury Officer,

Sir,

As Government have been pleased to permit Co-operative Societies registered under the Bombay Co-operative Societies Act, 1925, and the branches of the Bombay Provincial Co-operative Bank, Limited, to keep their strong  $\frac{\text{boxes}}{\text{chests}}$  in the Government  $\frac{\text{treasuries}}{\text{sub-treasuries}}$  subject to certain conditions laid down in Government Resolution, Finance Department, No. 8868, dated 10th August 1932, I hereby request you to take charge of the  $\frac{\text{box}}{\text{chest}}$  belonging to  $\frac{\text{Co-operative Society}}{\text{Co-operative Bank, Limited}}$ , which I have this day deposited with you for safe custody, free of charge, in the Government  $\frac{\text{treasury}}{\text{sub-treasury}}$  at \_\_\_\_\_ and I agree for and on behalf of the said  $\frac{\text{Society}}{\text{Bank}}$  to the following terms and conditions, namely :—

- (1) that neither the Government of Bombay nor any officer of Government shall incur any liability or responsibility in the event of the loss or destruction of the  $\frac{\text{box}}{\text{chest}}$  or of any of its contents by fire, theft, fraud or any other cause whatsoever ;
- (2) that applications to the treasury staff for access to the deposited  $\frac{\text{box}}{\text{chest}}$  will only be made at reasonable and proper hours and with strict regard to the needs of Government business ; and
- (3) that the permission to deposit hereby granted is liable to be modified or withdrawn by Government at any time.

I beg to remain,

Sir,

Your most obedient servant,

\*

\*Signature of the  $\frac{\text{Society}}{\text{Bank}}$  official making the request for and on behalf of the  $\frac{\text{Society}}{\text{Bank}}$ .

(F.D. File 8868/10528-A of 1932.)

(Correction No. 389, Financial Publication No. I,  
 dated 18th July 1933.)

## No. 390

Page 322 (b).—

Insert the following as Financial Rule Form No. 40 :-

## FINANCIAL RULE FORM No. 40.

[See Financial Rules Nos. 9 and 342.]

Form of acknowledgment for deposit of a  $\frac{\text{box}}{\text{chest}}$  belonging to a  
Co-operative Society  
Bank for safe custody in a Government treasury or sub-treasury.

Date \_\_\_\_\_

I hereby acknowledge that Mr. \_\_\_\_\_  
 (Name and Designation of the  $\frac{\text{Society}}{\text{Bank}}$  official depositing the  $\frac{\text{box}}{\text{chest}}$ ) has this  
 day deposited with me for safe custody in the Government  $\frac{\text{treasury}}{\text{sub-treasury}}$   
 at \_\_\_\_\_, free of charge, a strong  $\frac{\text{box}}{\text{chest}}$   
 belonging to the \_\_\_\_\_ Co-operative Society,  
 Bank, Limited,  
 and I have received the same on the express conditions stated in the  
 Society's  
 Bank's application dated \_\_\_\_\_ namely :—

- (1) that neither the Government of Bombay nor any of its officers shall incur any liability or responsibility in the event of the loss or destruction of the  $\frac{\text{box}}{\text{chest}}$  or of any of its contents by fire, theft, fraud or any other cause whatsoever ;
- (2) that applications to the treasury staff for access to the deposited  $\frac{\text{box}}{\text{chest}}$  will only be made at reasonable and proper hours and with strict regard to the needs of Government business ; and
- (3) that the permission to deposit hereby granted is liable to be modified or withdrawn by Government at any time.

Signature of the Treasury Officer.

(F.D. File 3868/10528-A of 1932.)

(Correction No. 390, Financial Publication No. I,  
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*Insert the following entry under the subject " Budget ":—*

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(*Vide* correction slip No. 31 dated 19th October 1927.)

(Correction No. 123, Financial Publication No. I,  
dated 23rd November 1928.)

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(Vide correction slip No. 30 dated 19th October 1927.)

(Correction No. 124, Financial Publication No. I,  
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(G.R., F.D., 5753, dated 22nd October, 1932.)

(Correction No. 420, Financial Publication No. I,  
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